

THE WESTERN FARM LEADER

CO-OPERATION

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BROWNLEE VIEWS FUTURE WITH REASONED OPTIMISM

Agricultural Conference Opens Ottawa Dec. 4th

WON'T TOLERATE LEVEL OF PRICES FAR UNDER COSTS

So Declares Brownlee in Depicting
on Broad Canvas Tasks of
Immediate Future

POST-WAR PROSPECTS

Faith in Tradition of Democracy—
"Desire for Higher Standards
Won't Be Denied"

Surveying the post-war problems of Western Agriculture in the larger setting of national and international events, Hon. J. E. Brownlee, K.C., LL.D., Vice-President of United Grain Growers, Ltd., speaking at the Annual Dinner of the Company in the Palliser Hotel, Calgary, last week, found it possible to view with sober optimism the prospect of the coming years.

None of the difficulties was treated lightly. Their formidable character was stressed. But the speaker discerned in both the struggle for new and more effective forms of world organization and in the powerful farm movement which has been built up in Canada, the means by which these difficulties in their respective fields might be overcome.

Will Not Be Tolerated

"Better opinion in Canada," stated Mr. Brownlee, in the course of an address both powerful and inspiring, "has advanced to that state that never again will its people sanction a policy of subsistence relief for citizens in distress and want. Neither will Canada again sanction or tolerate a decline in prices of primary products far below the cost of production." This pronouncement the great audience that filled the dining hall to capacity, endorsed by sustained applause.

Over the Dinner, attended by delegates, directors and staff, and a large number of guests, R. S. Law, President and General Manager of the Company, ably presided. Among guests at the head table were Hon. C. E. Gerhart, who brought greetings from the Alberta Government; Ald. A. E. McCullough, who brought the City's welcome; Ben Plumer, chairman of the Board of the Alberta Wheat Pool; Lew Hutchinson, President of the Alberta Federation of Agriculture; Robert Gardiner, President of the U.F.A.; Jonathan Wheatley, President of the Association of Municipal Districts; F. J. Fitzpatrick, superintendent of Co-operative Activities for Alberta; and R. D. Colquette, Editor of the Country Guide.

"The immediate challenge to farm organizations," said Mr. Brownlee, "may be stated in simple terms. It is to do everything which experience or wisdom may suggest to support and maintain the prices of farm products in the period of reorganization in the post-war years—and that means extension of markets".

Figures in Reinforcements Crisis



So acute has become the political crisis arising out of the grave disclosure that the pool of infantry reinforcements overseas tends to fall below prospective needs, that Prime Minister King has called the House of Commons to meet on Wednesday next, November 22nd, when, it is anticipated, he will ask for a vote of confidence after the issue has been discussed.

Becoming convinced, after visiting the army overseas, that the sending of trained draftees to Europe had become imperative, Col. the Hon. J. L. Ralston (left) was asked for his resignation after the Prime Minister and a majority of his colleagues failed to support him. He was succeeded by General A. G. McNaughton, former commander of the Canadian army overseas, who expressed opposition to conscription and confidence in his own ability to find the needed reinforcements by voluntary means in time.

Col. Ralston has stated in effect that Canadian infantry in Italy and Holland may face a serious shortage of reinforcements before the end of December. C.C.F. Leader M. J. Coldwell has declared that if the situation is serious enough to demand it, on the basis of information which he calls for, the home defence force must be sent overseas. Progressive-Conservative Leader John Bracken has demanded that the Government now make the home defence army available for reinforcements.



Would Remove All Surplus Cattle From Home Market

Taking the stand that only a sound stabilization program for marketing beef, sheep and lambs, could prevent occasional slumps during the period of heavy marketings up to the end of the war, the directors of the Alberta Federation of Agriculture, meeting in Calgary last week, by resolution urged that the Canadian Meat Board should remove all surplus cattle from the Canadian market and arrange for their orderly marketing in the U.S.

First Exponent in Canada

Alluding to the great expansion and achievement of the co-operative movement throughout the world since the Rochdale Pioneers set up in business exactly one hundred years ago, Mr. Brownlee said:

"It is our proud tradition that our Company was the first exponent of this new idea in Canada and possibly on the North American continent; for strangely enough, it was not until 1919 that the laws of the United States permitted the full development of co-operatives in that country.

(Continued on page 13)

PLANNING FUTURE OF AGRICULTURE CONFERENCE TASK

Consider Time Needed for Liberated
Countries to Become
Self-Supporting

FLOOR PRICE ACT

To Discuss Necessary Subsidies—
Canadian Agriculture Now
Entering Transition Stage

By M. McDOUGALL
(Special to The Western Farm Leader)

OTTAWA, Nov. 15th.—The Dominion-Provincial Agricultural Conference will meet at Ottawa from December 4th to 6th. Dominion and Provincial Departments of Agriculture, the Canadian Federation of Agriculture and leading producer organizations will be represented, but this year it may be stated with certainty that discussions will reflect changes that have already taken place and will take place in months ahead in world agricultural situation.

New Kind of Planning Genre

It will be a new kind of planning. The considered planning of Canadian agriculture will have to take into account the length of time it will take liberated countries to become self supporting in food, and to what extent they will be export markets for our products, as well as to the needs of UNRRA.

(Continued on page 12)

With the Eighth Army in Italy



Heavy units of the fighting Eighth Army move up to the front in Italy. Recently heavy rains, snow and mud have seriously hampered the Allied offensive in Italy. General Alexander has warned members of resistance groups in Northern Italy not to expose themselves for the time being but to remain in readiness to give aid when called upon.

United Grain Growers Report on Satisfactory Year

NET PROFIT FOR LAST FINANCIAL YEAR \$245,152.79

Delegates to Annual Meeting
Express Satisfaction With
Financial Record

YEAR IN REVIEW

Company Seeks Authoritative
Decision as to What Taxes
Are Due

HELD in Calgary on Thursday and Friday, November 9th and 10th, the Thirty-eighth Annual Meeting of United Grain Growers, Ltd., was attended by some 300 delegates elected by locals in Manitoba, Saskatchewan, Alberta, and British Columbia, representing 338,000 farmer shareholders of the Company. Delegates expressed their satisfaction with the excellent financial record of the Company during the year, as well as with the services which the Board of Directors have given to Canadian Agriculture by their activities in various fields, in which they have advanced policies which have been incorporated eventually in the national agricultural policy of the Dominion.

Financial Statement

The financial statement of the Company for the fiscal year ended July 31st, 1944, presented by R. S. Law, President of the Company, who was in the chair, showed profit for the year, subject to taxes, of \$475,152.79. After appropriation of \$230,000.00 for income and excess profits taxes, a net profit is left of \$245,152.79. Provision for dividend at the rate of five per cent for the year on paid up

capital amounted to \$157,342.00. The earned surplus account previously stood at \$458,411.89, and after provision of \$25,575.25 for redeeming and cancelling 1630 preferred shares, and writing off \$21,580.44 bond discount and expense, the earned surplus account is carried forward at \$499,066.99.

Bond interest of \$105,959.41, and depreciation to the amount of \$493,272.95 were provided before arriving at the profit subject to taxes.

The paid up Capital Stock of the Company is \$3,137,030 and with general reserve, capital reserve and earned surplus, the total shareholders' equity is \$5,396,451.98.

The report stated that during the past year more grain than ever before passed through the Company's elevator system, which includes 529 country elevators, and terminal elevators at Port Arthur, Ont., and Vancouver and Victoria, B.C.

Patronage Dividend Reserve

Provision was also made for appropriation for the year of \$1,225,000 to Patronage Dividend Reserve, increasing the amount of that reserve, with appropriations made during three preceding years, to \$2,200,000. Payments from Patronage Dividend Reserve are in suspense, pending final decision as to the Company's liability to taxation in connection therewith.

While Patronage Dividends were paid for the fiscal years ending in 1927 and 1928, it was not until the fiscal year ending in 1941 that the Company entered on a period of years when it was again found possible to make appropriations for this purpose. The following appropriations have been made:

1941.....	\$ 200,000.00
1942.....	375,000.00
1943.....	400,000.00
1944.....	1,225,000.00
TOTAL.....	\$2,200,000.00

The first of these amounts, \$200,000

for the year ended 1941, was paid out although as indicated in the annual report for that year, there was some doubt at that time as to the Company's tax status in connection therewith. Before any subsequent payments of this kind could be made the Income Tax Department brought up the question of taxation and later informed the Company that the Department of Justice had ruled that the Company could not claim these amounts as deductions from Income for taxation purposes. That opinion was not accepted by the Company as finally disposing of the matter, inasmuch as certain tax cases were to be heard before the Exchequer Court of Canada, expected to lead to decisions which might have a bearing on the Company's tax position.

It is planned, as soon as an actual assessment is made against the Company for any of the four years in question, to make an appeal which in due course will bring the Company's case before the Exchequer Court, unless prior Court decisions are so conclusive as to make that step unnecessary. The first steps in that direction have not yet been taken, since assessments against the Company by the Income Tax department have been delayed. Hearing of the cases first referred to has been suspended because of appointment of the Royal Commission, and it will be some time yet before the situation is cleared up. If it is ultimately found that the Company is taxable with respect to the patronage dividends paid and provided, most of the patronage dividend reserve above referred to will be absorbed in taxes, and will have to be paid to the Government instead of to customers of the Company.

Seeks Authoritative Decision

The Company is not, and has not been, in the position of seeking to evade any taxes. Instead it is seeking a final and authoritative decision, such as only a court can give, as to what taxes are due to the Government. Whatever the law may be, it is both the duty of the Government to enforce it, and of individuals and corporations to abide thereby. Whether or not the law should be changed is a matter to be separately dealt with, and finally to be settled only by Parliament, as no doubt will be done following the report of the Royal Commission.

It cannot be expected that under conditions of the future, it will be possible to continue to set aside for patronage dividends, sums corresponding with those of the past four years. Operating results of those four years have been largely affected by war conditions and also by Government wartime policies in respect to wheat.

Subsidiary Companies

Subsidiary companies are owned entirely by United Grain Growers Limited, and the consolidation of accounts thus presents a statement for the enterprise as a whole. Four subsidiary companies were engaged in active business during the past year, and each contributed substantially to the net earnings of the Company. United Grain Growers Terminals Limited, is the subsidiary company through which are operated the terminal elevators at Port Arthur, Vancouver and Victoria, which operation forms an essential part of the grain business of the Company. The Country Guide Limited is the company which publishes the farm magazine *The Country Guide*, and the Public Press, Limited, owns and operates the plant where the printing of that magazine is carried on. Through United Grain Growers Securities Company Limited an insurance agency business is conducted. The Board of Directors of each subsidiary Company is constituted by the whole Board of United Grain Growers Limited.

The Company's Elevator System

The Company's elevator system at the close of the past fiscal year included 529 country elevators, one more than a year previous.

President Re-elected



In behalf of the Board of Directors of United Grain Growers, Ltd., R. S. Law (above), President of the Company, presented a highly satisfactory statement of the past year's operations of the Company. Discussing post-war problems he declared: "The prosperity of Canadian agriculture and the welfare of all those engaged therein are bound up with the success of efforts now being made to insure collaboration of the nations of the world." Mr. Law was re-elected President at the post-Convention Directors' meeting.

At Port Arthur the Company owns and operates a terminal elevator with a capacity of 5,500,000 bushels and temporary annexes adjacent thereto with a capacity of 4,000,000 bushels, a total capacity at Port Arthur of 9,500,000 bushels. At Vancouver, B.C. a terminal elevator with a capacity of 2,600,000 bushels is operated under lease from the Dominion Harbours Board and at Victoria, B.C., a million bushel terminal elevator, leased from the City of Victoria.

It has always been the policy of the Company to maintain its elevators fully in good operating condition from year to year, the report points out, and until recently a process of continuous improvement in facilities was carried out. Under war conditions it became necessary some time ago to

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United Grain Growers Annual Meeting

Re-elected Vice-President Price Increases for Street Wheat Dealt With, Board Report



At the first meeting of the Directors of United Grain Growers following the Convention, J. E. Brownlee, K.C., L.L.D. (above), was re-elected First Vice-President of the Company. John Morrison, of Yellow Grass, Sask., was re-elected Second Vice-President. C. C. Jackson, of Calgary, continues as Secretary. In an address which highlighted the Annual Banquet, Mr. Brownlee, while emphasizing the difficulty of the problems to be solved, took a hopeful view of the prospects of the post-war world and of Canadian agriculture in it.

reduce the improvement program. More recently it had not been possible to carry out fully the maintenance program, for neither labor nor materials have been available for work which otherwise would have been done. At the end of the war it will be necessary to undertake a substantial amount of deferred maintenance.

During the past summer there has been much congestion in the railway yards at the lakehead. Because of labor difficulties and shortage of men, terminals were often unable to unload railway cars as fast as these were delivered. Fortunately the Company's own elevator, equipped with automatic car unloaders, experienced much less difficulty in this respect than occurred at elevators without this equipment.

The temporary annexes at Port Arthur, built in 1941, proved extremely useful during a comparatively brief period of use.

The Company operates, as a terminal, an elevator at Edmonton, acquired from its former owner the Gillespie Grain Company. It is found particularly useful in marketing re-cleaned, high quality oats from Northern Alberta.

It was recalled that in 1943 the number of the Company's country elevators was increased by 82, largely by the purchase of elevators formerly operated by the Gillespie Grain Company in Alberta, while there were also other purchases. It had been very gratifying to see the results of this change of ownership, and the fact that former customers continued to patronize them while new customers have been attracted through the operation of these elevators by United Grain Growers Limited. Operating results for the past year had fully justified the purchase of these elevators, the report indicated.

Dominion Wheat Policy

The report described in summary the wheat policy which has been followed by the Dominion Government since September 27th, 1943, when open market trading was discontinued and all farmers' wheat became deliverable to the Wheat Board, for the initial payment of \$1.25 per bushel basis No. 1 Northern at lakehead or Pacific

(Continued on page 7)

Price increases for Wheat Board street wheat put into effect by different elevator companies in October, 1944, retroactive to August 1st, were dealt with in the Annual Report of United Grain Growers, Ltd., who stated that the Company, as a matter of competitive necessity, met the situation and announced corresponding price increases, also as from August 1st, 1944.

Official Record of Circumstances

This, it was said, has an important bearing on the Company's tax position, and consequently official record was made of the circumstances. The report points out that Section 6 (2) of the Income War Tax Act reads as follows:

"The Minister may disallow any expense which, in his discretion may determine to be in excess of what is reasonable or normal for the business carried on by the taxpayer, or which was incurred in respect of any transaction or operation which in his opinion has unduly or artificially reduced the income."

Section 32A (1) of the same Act reads as follows:

"Notwithstanding any of the provisions of this Act, where the Treasury Board is of the opinion that the main purpose for which any transaction or transactions was or were effected (whether before or after the passing of this Act) was the avoidance or reduction of liability to tax under this Act, it may, if it thinks fit, direct that such adjustment shall be made as respects liability to tax under this Act as it considers appropriate, so as to counteract the avoidance or reduction of liability to tax under this Act, which would otherwise be effected by such transaction or transactions, and tax shall be assessed and levied accordingly and shall be payable as in this Act provided."

It appeared to the Board of Directors of United Grain Growers, which met in special session to consider this situation, that if the extra payments in question were deliberately and voluntarily made, and not as a matter of competitive necessity, they might well be considered by the authorities as made to "unduly or artificially reduce the income" or for the purpose of "avoidance or reduction of liability to tax". There should be no such danger about making such payments to meet competition and thereby to avoid loss of business.

The Board felt that it could not adopt any policy under which the Company could be accused of attempts at tax evasion. Moreover, the Board states, it would have been highly dangerous to pay out large sums of money, amounting to hundreds of thousands of dollars, and at the same time incur a risk of having later to pay Income Tax on such amounts. The situation in that respect, it was pointed out, corresponds exactly to the situation in respect to the Company's Patronage Dividend Reserve, which is dealt with elsewhere in the general summary of the Board's report.

Responsibility of Canadian Wheat Board

The Canadian Wheat Board was involved in this situation. Only the Board may buy wheat, which is received and paid for at country elevators by the elevator companies as agents for the Wheat Board. Under its Act of incorporation it is the duty of that body to provide:

"That each producer shall receive for the same grade and quality of wheat the same price on the Fort William-Port Arthur or Vancouver basis."

It was, in the opinion of the Board of United Grain Growers, an obligation of the Canadian Wheat Board to

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see that payments for wheat made by its different agents or made by its agents during different periods of the year were equalized. The interest of the Company, however, demanded that there should be no further delay than absolutely necessary in equalizing payments made at the Company's elevators with those elsewhere made. It could not afford to wait for adjustment to be made by the Wheat Board which already had had a week in which to consider its position, in the period during which wheat prices in Alberta were on a lower basis than in other Provinces.

Situation Aggravated

The situation had been aggravated during the past week, state the Board of United Grain Growers, in such a way as to emphasize still more present divergence from the Canadian Wheat Board Act, and the responsibility of the Canadian Wheat Board in this connection.

"As a result of the events already described, still higher prices for Wheat Board wheat are now being paid at a number of points in Western Canada, where some elevator companies have advanced their payments for Board street wheat by another one or two cents per bushel," states the report. "Thus, at the points in question, some farmers are now getting paid for wheat delivered to the Wheat Board on one price basis, while the majority of farmers are being paid by the agents of the Wheat Board on another

and a lower basis. Such discrepancies may quite possibly become more exaggerated in the near future. Continuance of such a state of affairs can easily involve the Canadian Wheat Board in difficulties from claims of some producers for adjustments, while there is danger also of bringing discredit upon the Board.

"The Canadian Wheat Board is the only body permitted by law to purchase wheat from producers in Canada. It acts through agents for which it must be finally responsible in all matters affecting price. The Canadian Wheat Board Act requires it to see that all producers of wheat receive the same prices for the same grades. That is not being done."

"The Wheat Board will find it necessary, sooner or later, to insist upon uniformity of treatment of farmers by its agents."

"In any event, the present basis for handling street wheat cannot continue for very long. It has been made possible only because elevator companies have been receiving large revenues for storing wheat. Such storage charges, for more than a year, have been paid largely by the Government of Canada, on the wheat it took over for Government purposes on September 27th, 1943. Revenue from that source may disappear to a large extent in the fairly near future, when western wheat is shipped out to fill requirements in Britain and other countries overseas."

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No. 22

REINFORCEMENTS

In our last issue we wrote that the strength of Canada's will to victory would in large degree be measurable by the extent of her citizens' support of the Victory Loan. The result of the Loan has left no doubt of the strength of that will.

At the very moment when the Victory Loan campaign was nearing its climax, however, the Dominion was faced—though the evidence of it had not been presented to the public—with an issue of a different order and of incomparably greater significance. It had become virtually certain that unless the rate of flow of infantry reinforcements to Canada's Fighting Forces overseas could be greatly accelerated, the ranks of our infantry divisions would soon be gravely depleted. That certainty the Minister of National Defence, Col. Ralston, had established in his own mind as a result of conferences with high officers in Europe and visits to the fighting fronts.

Col. Ralston was brought to the conclusion (no doubt reluctantly) that nothing but the despatch without delay of trained men of Canada's "home army" could give assurance of reinforcements adequate to the need that may arise in the period immediately ahead. He recommended that these men be sent. He pressed his recommendation upon the Cabinet, and because he pressed very hard, Mr. King (having obtained a different opinion from General McNaughton) fired his Minister and appointed General McNaughton in his stead.

* * *

Within a few days the House of Commons will be in session, and the demand will be imperative that all the cards shall be laid on the table.

This is certain: The vast majority of the people of Canada will tolerate no policy (or lack of policy) that leaves our men on the fighting fronts without the reinforcements they may so greatly need in heavy new battles in which, unless all signs fail, they must soon take part.

* * *

As our readers know, it has been our expressed judgment since the war began that conscription provides the only equitable means of filling the ranks of our armed services. Today, however, the national issue turns less upon questions of abstract justice and fairness (important as those questions are) than upon the urgent requirements of the soldiers who are "in the line". It is in such terms that the answer must be found.

* * *

UNITED GRAIN GROWERS IN SESSION

Reports presented to the Annual Meeting of the United Grain Growers, Limited, in Calgary last week, showed that the past year has been one of the most satisfactory in the history of this farmers' company. Much progress has been made, and the company's position is excellent.

As in former years, the Report of the President, R. S. Law, on behalf of the Board of Directors, proved to be much more than a statement of the company's business. That it was, of course, but in the later sections of the report, questions of the widest possible concern to western agriculture as a whole, and issues of national economic policy, were dealt with.

Through recommendations which the Company has made from time to time, it has exerted a very real influence upon the development of the agricultural policy of the Dominion.

THE CRISIS

*Now it has struck—the hour of our accounting
For men who walk in battle-dress arrayed,
Yet, while death's toll in foreign fields is mounting,
Repudiate their place in the crusade.
Shall freedoms that their brothers are defending
Be theirs who scorn the conflict's risks to share?
Nay! Let the farce come to an ending
And every soldier to the battle fare.*

*By youth this land of ours must soon be guided—
We who are old prepare to abdicate.
But lest by those who follow we are chided
For weakly trifling with our country's fate,
Let it not be of brave young sons bereft
While those of lesser honor all are left.*

ISA GRINDLAY JACKSON.

A recent instance is the adoption by the Agricultural Sub-committee of the Advisory Committee on Reconstruction appointed by the Dominion Government, of several important recommendations made in a statement presented to the U.C.G. Convention in behalf of the Board a year ago, and adopted by the Convention. One of them—"that Canada, in international negotiations now beginning, and which will culminate after the war, should endeavor to have wheat made a free trade commodity throughout the world"—is embodied in its original form in the Sub-committee's report.

It is to be hoped that the Government of the Dominion will throw the weight of its influence behind this proposal in the conferences on world economic reconstruction that are to come.

* * *

REASONED OPTIMISM

In his address at the Annual Banquet of the Company, Mr. Brownlee was frank in his admission of the formidable problems that Western Agriculture must face after the war—problems which can only be solved in a world which shall have become economically sane. But running through all that he had to say of the difficulties ahead was a vein of reasoned hopefulness. He expressed confidence that peoples who have inherited the tradition of democracy are capable, if they have the will to do it, of coping with the unprecedented post-war tasks.

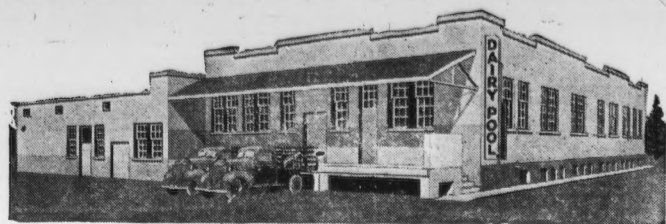
* * *

Mr. Brownlee said in only slightly different words—speaking especially of the peoples of the British Commonwealth and also discussing the United States—what a contributor to the New York *Nation* just to hand writes of the people of Britain.

In an article on the career and significance of the late Dr. William Temple, Archbishop of Canterbury, the writer, Dr. Reinhold Niebuhr, describes Britain as a nation possessing "a tradition which made it possible to use ancient forms for accomplishing democratic ends." The insight is the more remarkable as Dr. Niebuhr's own antecedents and background are quite other than British.

We were reminded, too, of Mr. Brownlee's address, and of the manner of his approach to our Canadian problems, when we read further in Dr. Niebuhr's article an examination of Dr. Temple's approach to the problems of Britain. Dr. Temple was described as a man who could "more perfectly combine the British sense of the historical with the country's present radical temper than any other."

SOUTHERN ALBERTA DAIRY POOL SECTION



Education as It Is Viewed Today

By HENRY E. SPENCER

President, Alberta School Trustees Association

Of the social services that are recognized as essential and demanded in greater extent today, we can certainly class that of Education.

Change in Outlook

As a rule people do not like compulsion, and it is well-known that in the early days of compulsory education it was resented by many and especially by those who would really benefit most. Today, however, parents are few and far between who say, "What was good enough for my Father and for me is good enough for my children" when referring to the subject of Education. Few there are who wish to take their children from school at the minimum age. Instead of withdrawing them with satisfaction

wider world. This is a time also when a new mechanical, scientific and social age is dawning. A new manner of life and a new outlook may well be ahead. There is much to study.

From a Provincial and National point of view, education is recognized as an asset, as the lack of it is distinctly a liability. When the war developed and the call came for educated soldiers, far too many who volunteered had to be either discarded or sent back to school. This was a national loss and brought home to us the cost of ignorance.

Education can thus be looked upon as an investment both from the family and the public's point of view. Anything that prevents a boy or girl from full natural and mental development reduces the value of such an investment.

Good Health Essential

This is where good health is such an essential. And, happily, it is being so recognized. The Survey Committee

of the Canada and Newfoundland Educational Association placed at the very top of their fifteen recommendations for the outstanding needs of Canadian Education, "Health Examinations and Follow-up Treatment for Children". Full-time Health Units and Visiting Nurses are being urged by our educational associations.

Some Startling Facts

As it is today, some startling facts about Canada's health have been brought to light. To bring the situation home to us it may be well to look at the situation from various angles. For instance, 1,014,498 men were examined under the National Resources Mobilization Regulations—and these would be from the healthy young manhood of the country. Of

(Continued on page 8)

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How 16 Cents for Honey Was Arrived At

In a recent article written for *The Western Farm Leader*, I made the statement that the S.A.D.P. paid 16 cents to the producers of honey who shipped their product to us in the years 1942 and 1943, without stating just how such a price was arrived at. I should have stated that we paid the ceiling price of 15 cents plus a 1 cent final payment which was earned for the honey producers through efficient handling and marketing of their product. The War Time Prices and Trade Board brought this oversight to my attention. I hope this correction will clear up any misunderstanding.

Yours fraternally,
W.M. BURNS, President.

Our Guest Contributor

We are privileged to present in this issue an article by a leader in the Farm Movement who has given distinguished service in many fields, local, Provincial and National. Mr. Spencer was a pioneer homesteader of the Edgerton district. He took part as a local worker and later as member of the Executive in building up the United Farmers of Alberta in the early days. For fourteen years he was a Farmer member of the House of Commons, and the magnificent service he gave to Agriculture in that capacity is universally recognized. Mr. Spencer is deeply interested in educational and health problems. He was recently re-elected by unanimous vote to the Presidency of the Alberta Trustees' Association.

WILLIAM BURNS,
President.

at once when that time arrives, if it is absolutely necessary, they are usually withdrawn with greatest regret.

This change has been brought about by various causes. In the first instance, when these young people go out into the world of competitive firms and businesses and other employers, they are apt to find that, in the majority of cases, they are more likely to get the positions they want—other things being equal—if they have a good education to their credit. The lower the scholastic standing the more difficult it is to get started in so many callings of today. Young people whose education is poor, start on their life's work with a handicap which may be felt the more as they attempt to advance. For that one reason alone, many parents are heard to express the hope their children will get a better education than was their own lot in life.

And that is but one reason. Another very potent one is that the thoughtful, observant parent, and the young person who is beginning to taste of education's pleasures, realize that the wider education opens new doors in the life of the student. Also greater opportunities for usefulness unfold themselves.

World Growing Smaller

Then, too, at this time in the history of mankind the world is suddenly growing smaller in the matter of intercourse and contacts. It is not enough to study our own country, our own people. We must extend it to our new,



Mr. FARMER!

We have a job for YOU—

If you are not required on the farm this winter you should take work in the woods—or in some areas, in other essential industry.

Apply at once to:

An Employment and Selective Service Office;
A Provincial Agricultural Representative;
A Local Farm Production Committee.

CANADA NEEDS YOUR WORK THIS WINTER IN AN ESSENTIAL JOB

Postponement of Military Training continues while in approved work away from the farm.

NATIONAL SELECTIVE SERVICE

HUMPHREY MITCHELL,
Minister of Labour

A. MacNAMARA,
Director, National Selective Service



Central Alberta Dairy Pool Section



The co-ops are growing stronger, yes. But so are their enemies. There is not much time, for if the co-ops fail—well, by what name would you prefer to call our American fascism when it comes?—James Rorty in Common Sense.

YOUR POULTRY CROP

There is an increased demand for well fleshed, well finished, well fattened and well dressed poultry and THERE IS NO DEMAND at all for poorly fleshed and badly dressed birds, either chicken, fowl, ducks, geese or turkeys.

Your farm is the best place to properly flesh and fatten your poultry flock. It will pay you well to see that your chicken and fowl and turkeys get the proper feed and then are correctly killed and plucked.

If this is done, your returns will be so much better. When your poultry is ready for market deliver them to one of the buying points listed elsewhere on this page.

Outlook for Dressed Turkeys

We believe there will be a satisfactory market found for all good quality Dressed Turkeys and it is likewise very doubtful if there will be any satisfactory market for poor quality birds. The initial paying price for first quality turkeys will be approximately the same as a year ago so you are assured of very fair values for any good quality turkeys that you may bring to market during the first half

of December. We suggest again that you do not market your turkeys until they are properly fleshed, well fattened and THEN make sure they are correctly killed and dressed.

"Co-operation Must Start From Soil"

So Declared the Late Calvin Coolidge, When He Was U.S. President

The late Calvin Coolidge, in a statement which he issued when he was the occupant of the White House, showed a shrewd understanding of the elements which are necessary to lasting success in any co-operative undertaking. He declared:

"Co-operation must start from the soil. It must have its beginnings in small and modest units. It must train the people who are to use it, to think co-operatively. That will be a process requiring time and attended with failures. As the people learn the lesson, their particular projects in co-operation will gain strength, will command increasing confidence, will expand the benefits to their members.

"The Co-ordination of these local units will follow, bringing them at last with such a working articulation as experience shall prove practicable. Let me illustrate by the analogy of a great industrial organization, the United States Steel Corporation could never have been started from the top, and all at once. It had to be started in hundreds of places and forms, and for many years. The industry had to come first, its consolidation afterward. Mr. Carnegie built one great section of it; other men in all parts of the country founded other sections of it.

Same in Marketing Co-operatives

"It will be the same in the development of a great fabric of marketing co-operatives. They must begin with small things, and must have the sincere, courageous, determined support of their members.

"Granted that much, they can be quite safely relied on to take care of themselves. Their greatest danger is in too ambitious beginnings, too eager expectations, which breed early disappointment and discouragement."

Three Holstein bulls have been sent to Britain, as a gift from Canadian breeders, and are being stationed at central locations.

Over 200,000, or more than two thirds of the farmers of Great Britain, are now members of the Nation Farmers' Union, and it is expected that fees will be increased shortly from threepence to sixpence an acre.

Finishing Poultry for Market

A FEEDING PROGRAM USED BY ONE OF OUR LARGEST RAISERS IN ALBERTA

For some few years now we have passed on to our members the details of a finishing ration that has been found very satisfactory for poultry. We have advice that in years past, many of our members used this ration and we trust that it may serve a useful purpose again this year.

The chickens and particularly the fowl can be finished off nicely in four weeks but with turkeys it takes longer.

Feeding Program

Here is the feeding program used by one of our largest raisers of turkeys in this Province:

1. Keep a hopper of whole oats in front of the turkeys at all times, for they like oats and it is an excellent conditioner as well as being a good food.
2. Keep grit available as required.

3. For their main feeding use the following ration—a mixture of one hundred pounds used as illustration:

42 3/4 lb.—Ground Wheat.
42 3/4 lb.—Ground Barley.
10 lb.—Meat Scrap.
1 lb.—Cod Liver Oil (Pilehardene).
1 1/2 lb.—Hog Mineral.
1 lb.—Salt.
1 lb.—Feed Buttermilk Powder.

100 lbs.—Total.

For convenience in feeding this, use a self feeder.

4. Plenty of Skimmilk or Buttermilk if available, and if not, see that they have ready access to good drinking water.

As the time progresses you can cut out the Buttermilk Powder and reduce somewhat the salt.

The above feeding recipe has given excellent results and it may be of some assistance to you. One very important thing—commence immediately, if you have not already started, to prepare your flocks for Marketing. IT WILL PAY WELL.

THE CENTRAL ALBERTA DAIRY POOL

Plants at

ALIX - DELBURNE - EDBERG - NEW NORWAY - STETTNER - OLDS
RED DEER - BENTLEY - ECKVILLE - ELNORA - PONOKA

See Schedule of buying dates on this page.

Central Alberta Dairy Pool Buying Dates for Dressed Turkeys

DECEMBER, 1944

Place	Representative	Date
Alix—Creamery		Decem.ber
Big Valley—Fred Law		1-16 inc.
Byemoor—G. D. Browne		1, 8, 15
Endiang—A. H. Evans		6 and 13
Rumsey—H. Srolowitz		5 and 12
Veteran—Ernie Melin		7 and 14
Consort—C.A.D. Pool		6 and 13
Monitor—E. L. Johnson (General Store)		7 and 14
Halkirk—Wm. Knight		8 and 15
Castor—O. W. Colley		9 and 16
Gadsby—Tom Gravley		1-16 inc.
Coronation—Jack Anderson		1-16 inc.
Stettler—Spiece & Lincoln		1-16 inc.
Stettler—Creamery		1-16 inc.

ELNORA AND DISTRICT—

Elnora—Creamery	4-16 inc.
Trochu—Alta. Pool Elevator	8 and 15
Three Hills—Three Hills Locker Cold Storage	7 and 14

PONOKA AND DISTRICT—

Ponoka—Creamery	1-16 inc.
Usona—Uscna General Store	12th

EDBERG AND DISTRICT—

Edberg—Creamery	4-16 inc.
New Norway—Egg Station	4-16 inc.

BENTLEY AND DISTRICT—

Bentley—Creamery	4-16 inc.
Hoadley—O. J. Manseth	13th
Rimby—L. Calkins (Meat Market)	9th

Lacombe—Hunt Brothers (Pioneer Meat Market)	4-17 inc.
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RED DEER AND DISTRICT—

Red Deer—Condensery Basem't	4-16 inc.
Bowden—Bergh's Store	7-16 inc.
Innisfail—Ray Manuel	4-16 inc.
Rocky Mt. Hse.—C.A.D.P. Egg Station	6, 9, 16
Sylvan Lake—B. C. Learned	4-16 inc.
Eagle Hill—Eagle Hill Co-op.	12th

ECKVILLE AND DISTRICT—

Eckville—Creamery	4-16 inc.
Leslieville—Bob Crawford	14th
Condor—Perry's Store	12th
Alhambra—Community Hall	11th
Caroline—Irwin Oliver	14th

OLDS AND DISTRICT—

Olds—Creamery	1-16 inc.
Didsbury—A. Kendrick	7 and 14

DELBURNE AND DISTRICT—

Delburne—Creamery	4-16 inc.
-------------------	-----------

Make sure your Birds are ready before they are dressed and then deliver them to your closest or most convenient buying point.

MOUSE-COP

The New and BETTER MOUSE KILLER

No mixing, no pins or traps. Safer than poisons or poisons, easier than traps.

ONLY 25¢

YOUR DEALER OR MAIL POSTPAID

FAIRVIEW CHEMICAL CO. LTD. REGINA

U.G.G. ANNUAL MEETING

(Continued from page 3)

coast terminals. Transfer to the Crown of wheat formerly owned by the Company, in accordance with the new wheat policy, proved profitable, and in addition, the Company collected from the Crown carrying charges on this wheat after September 27th.

The Board pointed out that these facts are reflected in the financial statement for the past year, and especially in the large amount set aside for patronage dividend reserve, as set forth earlier in this report.

Farm Supplies

Pointing out that the Farm Supplies Department was conducted, as in former years, so as to yield only a modest return over the cost of operations, the Report stated that "the great value of this Department has always been considered by the directors and the shareholders to lie in the services it renders to the Company's customers, making high quality supplies available to them at a minimum cost." The largest volume of business is done in binder twine and coal, in each of which commodities the Company is one of the leading distributors of Western Canada.

In view of the possibility that serious difficulties might be encountered during the coming winter in obtaining coal supplies (especially if the winter is severe or if weather conditions are such as to hamper railway operations) the Company has prepared to meet the situation by filling to capacity and keeping filled all coal sheds. To avoid any difficulties for themselves, customers are advised to order and to get in their own supplies of coal as soon as possible.

Money Maker Livestock Feeds

There has been a steady increase in demand for Money Maker brand of livestock feeds since a year ago the completion of the feed plant at Edmonton was reported. These brands have proved highly popular. For the year which has now begun the plant will be able to develop a large outturn, corresponding to the demand which is expected.

Sub-Committee on Agricultural Policy

Gratification was expressed in the Report that some important recommendations made in a statement on Agricultural Policy submitted together with the Report of the Board of Directors last year, have been included in the Report of the Agricultural Sub-committee of the Advisory Committee, on Reconstruction appointed by the Dominion Government.

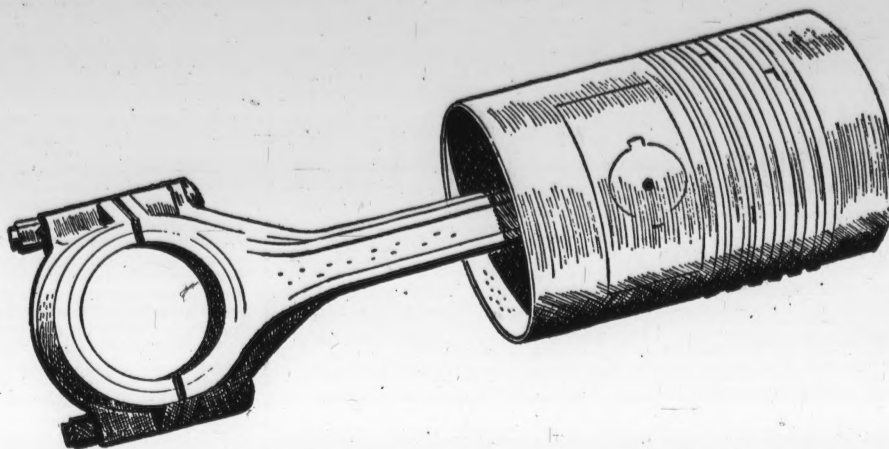
One of these recommendations: "That Canada, in international negotiations which are now beginning, and which will culminate after the war, should endeavor to have wheat made a free trade commodity throughout the world", is embodied as No. 3 in the summary of recommendations made by the Sub-Committee on Agricultural Policy.

It was further pointed out that need for a Canadian Wheat Institute, which the Company's Directors have stressed over a period of ten years (it was reiterated a year ago), and which had been admitted in specific terms by the Royal Grain Enquiry Commission of 1938, was recognized by the Sub-committee, with only a change of name for the proposed organization. The name "National Wheat Marketing Council" was proposed by the Sub-committee, for an organization to be granted powers such as the United Grain Growers' Directors had recommended.

Altogether, 37 specific recommendations were included in the Sub-committee's report, the first of them being:

Freeing of Trade Relations

"That the freeing of trade relations be accepted as the basic principle of post-war reconstruction in the field of international trade, and that the Government of Canada, representing one of the largest food-producing nations with surpluses to distribute, take a definite lead in promoting at every opportunity the adoption of such an international policy."



A lubricant that keeps your Diesel clean!

During the process of combustion, all Diesel fuels deposit some carbon residues and asphaltic gummy matter on the cylinder walls, piston rings and grooves of engines. These deposits build up behind the rings, freezing them. Excessive blow-by then develops, pistons overheat and engines lose power.



You can keep your Diesel engines free from these sludge and carbon deposits and at the same time protect them from wear and corrosion by lubricating with DIESO-LIFE.

DIESO-LIFE is a high-grade lubri-

cant containing a special detergent to wash out the partly burned fuel



residues as fast as they are formed. These residues are kept harmlessly suspended in the oil. Then, when you drain the oil, they flush out, leaving your engine clean. DIESO-LIFE keeps piston rings clean and free to flex with the power stroke, sealing combustion gases in behind the piston heads.

DIESO-LIFE is recommended for lubrication of both low and high speed Diesel engines.

DIESO-LIFE is now available in quantity shipments. It will not deteriorate with storage. You can have a supply delivered by phoning your local Union Oil Resident Manager.



For clean, efficient engine performance and for maximum, long-life protection against wear and corrosion, lubricate your engines with DIESO-LIFE.

DIESO-LIFE

Another
UNION OIL
Success-Tested Product

UNION OIL COMPANY OF CANADA LIMITED

Commenting on the recommendation, the Board stated: "That constitutes a statement of a fundamental principle, which obvious as it may appear to be, yet needs to be constantly reiterated," stated the Board.

Royal Commission on Taxation

With reference to the recent announcement by the Dominion Government that a Royal Commission is to be appointed to investigate the whole subject of the taxation of co-operative companies, the report stated in part:

"Your Board has felt for some time that the controversy which has developed over the taxation of co-operatives might lead to the appointment of a Royal Commission. That at least was the experience in Great Britain, where a similar controversy, which had continued over many years

was settled by the report of a Royal Commission, and legislation based thereon.

"It is to be hoped that the Royal Commission now to be appointed will finally dispose of the current controversy. Undoubtedly many shareholders in ordinary corporations will be glad to support exemption of income taxation on patronage dividends paid by co-operatives, such as prevails in Great Britain, if it is accompanied by corresponding treatment of ordinary dividends, such as also prevails there. (But the wartime taxation of excess profits applies in Great Britain both to corporations and to co-operatives.) Great Britain has avoided the 'double taxation' of income earned by companies frequently complained of in Canada.

"Your Board could not support the suggestion that co-operatives require

for their survival tax discrimination in their favor. Co-operative organizations have a vitality which does not
(Continued on page 9)

Rheumatic Pains

Why go on suffering the agonies of Rheumatic Pains, Lumbago, Sciatica, Sore Muscles, Stiff Joints, Pains in Chest or Back when ELIK'S RHEUMATIC OINTMENT No. 12 will give effective and prompt means of relief. No. 12 is unique in its power to get right to the pain. Its heat penetrates swiftly to the painful area, hurries healing blood to relieve the congestion, and spreads comforting warmth over the aching area. Full directions on label. Guaranteed to give results or money refunded. Prepared by an experienced Pharmaceutical Chemist. Prices, \$1.00 and \$1.75. Put it to test—Get No. 12 today.

ELIK'S DRUG STORE

Dept. 21

Saskatoon, Sask.

THE WARTIME PRICES AND TRADE BOARD

FARMERS' BULLETIN

MAXIMUM PRICES FOR APPLES

Order A-1398, Effective October 4

Ceiling prices for apples grown in the Maritimes and for British Columbia apples sold anywhere west of Fort William remain unchanged from 1943. When B.C. McIntosh or Fameuse (Snow) varieties are sold for delivery east of Fort William there is a 15¢ per box reduction for extra fancy and fancy grades and a 5¢ per box reduction for combination Fancy-C and C grades. Shippers' prices for Ontario and Quebec apples packed in baskets, bushel hampers and barrels are unchanged from 1943. Shippers' prices for crates, boxes and bushel cartons (wrapped) are 5¢ per container higher than last year. The area of free delivery for Ontario apples is limited to that part of Ontario south of the 45th parallel and the ceiling price in such markets as Montreal, Ottawa, Cornwall, Sudbury and North Bay is increased by the amount which the freight rate from Toronto exceeds 25¢ per hundred. The order also sets ceilings for windfalls, loose-packed and ungraded apples.

RATION COUPONS FOR FARM SALES

Coupons covering sales or household use of butter and sales of preserves must be forwarded to Local Ration Boards in primary producers' envelopes (RB-61) provided for that purpose. Reports for November should reach Local Ration Boards by December 10.

Following are valid coupon dates and coupon values for November:

BUTTER COUPONS

Representing Sales and Household Consumption

Coupons
VALID ALREADY 82-83
On and after Nov. 9.....84-85
Nov. 23.....86-87

PRESERVES COUPONS

Representing Sales

Coupons
{ VALID 1-16 (D in Book 3)
{ ALREADY..17-32 (In Book 4)
On and after Nov. 23 33-34

VALUE PER COUPON

Butter = $\frac{1}{2}$ lb.

Preserves =

Honey: 2 lbs. cut comb, —or 24 oz. extracted, —or 12 oz. honey butter.
Maple Products: 24-oz. syrup, —or 2 lbs. sugar, —or 12 oz. butter.
Fruit: 12 oz. jam or jelly, —or 2 oz. canned fruit.

EASTERN HAY PRICES

Order A-1414, Now in Effect

Ceilings for hay grown in Ontario, Quebec and the Maritimes have now been set in line with those fixed last season for western hay. Maximum price for growers and shippers is \$18 per ton for baled hay loaded on a car at the nearest shipping point, or \$17 a ton at the shipping point, unloaded. Maximum price at the farm is \$17 a ton for baled hay, less hauling costs to nearest shipping point, and \$16.50 a ton for unbaled hay, less the usual baling charges or \$3 a ton, whichever is the lesser. In direct sales to a person buying to feed his own stock, the grower-shipper can add to the maximum prices and maximum mark-up \$1.50 a ton if shipped by rail in carload lots and \$3.50 a ton if shipped any other way.

SUGAR FOR BEES

A beekeeper who requires sugar for his bees must register with the Board. If he produces less than 4,000 lbs. of honey annually, he registers with his Local Ration Board; if he produces more than 4,000 lbs. he registers with the Ration Administration. To obtain sugar purchase permit (Form RB-57) for feeding, he must forward to the Provincial Apiarist a statement giving his name and address, the number of colonies of bees, period of sugar feeding and the minimum quantity of sugar required. The apiarist will forward a form which will be accepted by a merchant as a ration document.

COUPONS IN RATION BOOKS 3 AND 4

All coupons in Ration Books 3 and 4 expire on December 31. These include the 10 "F" coupons valid for canning sugar; sugar coupons 14 to 45, "D" coupons 1 to 16 and preserves coupons 17 to 32.

CREAM ORDER EXPLANATION

There is no order prohibiting the sale of natural Jersey milk or any other milk which in its natural state contains a high percentage of butterfat. Order A-1250, effective July 1, 1944, merely prohibits the manufacture of special high butterfat milk by the addition of extra butterfat to standard milk. This step was taken to conserve butterfat for more essential purposes.

For further details of any of the above orders apply to the nearest office of the Wartime Prices and Trade Board.

WAR DIARY

Nov. 2nd.—British, Canadians, clear Germans from most of Flushing. British enter Salonika, chief Greek seaport. Russian armored columns are 30 miles from Budapest.

Nov. 3rd.—British complete capture. Flushing, enemy resistance south of Schelde stamped out; Americans advance two miles, south of Aachen. Russians advance to 14 miles from Budapest. Japs driven towards last remaining port, on Leyte. Superfortresses bomb Rangoon.

Nov. 4th.—Russians encircle Budapest. Canadians take Steenberg, Poles capture Terheyden, British occupy Domburg, in Allied drive towards Maas; U.S. troops meet stiff resistance after taking Schmidt. U.S. bombers strike German industry, transport; Mosquitoes bomb Berlin; Germans cleared out of Greece. Japs fight hard on Leyte, attempt break-through at Ormov.

Nov. 5th.—Russians enter Budapest suburbs. Enemy fights hard around Schmidt; British enter Middleburg. Five German cities targets heavy attack by R.A.F., U.S. bombers. Superfortresses bomb Singapore, oil refinery on Sumatra. France says Spain not connected with Fascist powers.

Nov. 6th.—Germans retreat across Maas, destroy Moerdijk bridge. Heavy fighting reported in Budapest. Nine thousand Allied planes smash at German targets. Germany on verge of catastrophe, says Stalin; declares future wars must be made impossible.

Nov. 7th.—British take Veere, last coastal town on Walcheren held by Germans. Reinforced German troops put up strong defence Budapest. German shipping almost cleared out of Aegean.

Nov. 8th.—U.S. Third Army gains up to three miles between Nancy and Metz, backed up heavy air support; lose village to German counter-attack. U.S. bombers destroy 440 Jap planes, sink 3 ships, damage 24, in Manila area, in two days.

Nov. 9th.—Germans cleared from area south of Diep and Maas rivers; mopping up of Walcheren continues; U.S. bring up reinforcements. Russians said massing men, materials, along Eastern front.

Nov. 10th.—Seven American divisions threaten Metz. German V-2 rockets, travelling faster than sound and at immense heights, have been dropping in England recently, but cause little damage, states Churchill. Russians cut last rail outlet from Budapest to northeast Hungary. British take Forli, in Po valley. Allied control in Italy will now be civilian, instead of military, announced. Allied planes blast jet plane bases.

Nov. 11th.—U.S. Third Army cuts road east of Metz, gains ground on 75-mile front. Japs lose 3 transports, 7 destroyers, out of 19-ship convoy, in landing reinforcements on Leyte. Superforts bomb Jap-held Nanking. Churchill in Paris; DeGaulle government invited to join European Advisory Commission.

Nov. 12th.—Third army smashes German counter-attacks; Nazis believed retreating to Maginot Line. Sinking of 45 Jap ships by British submarines announced by Admiralty. Himmler broadcasts speech said prepared by Hitler, on Munich putsch anniversary.

Nov. 13th.—R.A.F. sinks Tirpitz. Americans take four of 22 forts guarding Metz. Russians gain further positions around Budapest, hold southern suburbs against heavy counter-attack. U.S. troops tighten ring around Japs in Leyte. Indian troops drive Japs from strong-points on Tiddim road.

Nov. 14th.—U.S. troops penetrate to less than four miles from Metz; British open strong attack in Nederweert area. British Home Fleet destroys 9 German vessels off Norwegian coast. Russians enter Jaszi-bereny, Hungarian rail centre. Japs take Liuchow, American air base in

U.S. Government Receives Patronage Dividend

National Farm Machinery Co-operative has returned to the U.S. Government a \$45,000 patronage refund on the defense machinery being made in the co-operative tractor factory.

EDUCATION TODAY

(Continued from page 5)

these, only 452,348 could be classed as A-men fit for front line duty. Further, 285,000 or over 25 per cent were unsuitable for army service anywhere in any capacity.

Look at the figures from the viewpoint of time lost. In industry there are some 50,000 absent every day. In the schools, in one Canadian city 1,000,000 school days were lost, or about 100 closed rooms per day. In general, it is computed there are 200,000 persons ill daily in Canada, and the cost of the sickness amounts to some \$300,000,000 yearly. Rather staggering figures!

At this time, when we are called upon to exert our patriotic efforts, we may well feel that our work to extend educational advantages to all, for the full development of their capabilities and to assure them sound, healthy bodies, may be so classed. We are helping toward better citizens for our country and the world at large.

eastern China. Norwegian troops join Russians in Northern Norway.

Nov. 15th.—British forces in Holland advance up to three miles, establish several bridgeheads across two canals. American units drive to within two miles of Metz, from two directions. Two more German ships sunk off Norway by Royal Navy.

"FEEL FINE THANKS TO ALPENKRÄUTER"

When functional constipation hangs on and makes you feel miserable, nervous and out of sorts and you suffer from its symptoms—headaches, bad breath, upset stomach, indigestion, loss of sleep, lack of appetite, and your stomach feels crowded because of gas and bloating—get Forni's time-tested Alpenkräuter. More than a laxative, it is also a stomachic tonic medicine compounded of 18 of Nature's own medicinal roots, herbs and botanicals. Alpenkräuter puts sluggish bowels to work and aids them to gently and smoothly expel clogging waste; helps drive out constipation's gas, gives the stomach that splendid feeling of warmth. If you again want to know the joy of happy relief from constipation's miseries and comfort your stomach at the same time, get Alpenkräuter today and take exactly as directed on label.



If you cannot buy it in your neighborhood, send for our "get acquainted" offer on Alpenkräuter and receive—

FREE 60c Value— Trial Bottles of

FORNI'S HEIL-OEL LINIMENT—antiseptic—brings quick relief from rheumatic and neuralgic pains, muscular backache, stiff or sore muscles, strains and sprains. FORNI'S MAGOLO—alkaline—relieves certain temporary stomach disturbances such as acid indigestion and heartburn.

MAIL this "SPECIAL OFFER" Coupon—Now

- ☐ Enclosed is \$1.00. Send me post-paid 11 oz. Alpenkräuter and free—60¢ value—trial bottle each of Heil-Oel and Magolo.
☐ C.O.D. (charges added).

Name.....

Address.....

Postoffice.....

DR. PETER FAHRNEY & SONS CO.

Dept. C-95-N

2501 Washington Blvd., Chicago 12, Ill.
258 Stanley St., Winnipeg, Man., Can.

The Western Farm Leader LEGAL DEPARTMENT

By HON. J. E. BROWNLEE,
K.C., LL.D.

Paid-up subscribers may submit questions, to be answered free of cost in this section, but not by mail.

Reply to Enquiry

Question for Negotiation

W.E.M.—There is no law which forces a vendor or mortgage company to allow a discount for prepayment of amounts owing under an agreement for sale or mortgage, unless there is some provision in the agreement for sale or mortgage which provides for such a discount. The matter of discount for prepayment is usually entirely a question of negotiation.

Heads Shorthorn Ass'n

The Alberta Shorthorn Association has elected W. N. Graburn, Calgary, as president, and John Cross, Nanton, as vice-president.

U.G.G. ANNUAL MEETING (Continued from page 7)

depend upon tax-discrimination, as is shown by the record of your own Company, which has always paid Income Taxes, since the Income Tax Act was first passed, and which has never sought any tax discrimination on its own behalf. The history of British co-operatives is further conclusive proof. They have continued to flourish since 1933, when tax discrimination in their favor was abolished, and appear to be stronger now than ever.

"Your Company, of course, has nothing to fear from a Royal Commission. From this Company's standpoint, however, it would have been preferable had the appointment not delayed, by a suspension of Exchequer

Court cases, decision as to what the law has been and is, and what taxes are actually due from this Company on operations of the past four years. There has been imposed upon your Company a further, and regrettable, delay, in the disposition of the \$2,000,000 it now holds in Patronage Dividend Reserve."

Hope was expressed for the safe return of the large number of members of the Company's staff, more than 150 men and women, who in the Army, Navy and Air Force are playing a part in the present struggle. Loyal support of many thousands of farmers who make use of the Company's elevators, and loyal services of the efficient staff under the strain of wartime conditions, was acknowledged.

Still Need Maximum Effort

The Report concluded:

"The time will soon arrive, and perhaps within the coming year, when adjustments in agricultural policy and agricultural production will be required to meet changing conditions. From time to time your Directors may have to put forward suggestions in that respect, which suggestions when made, will be based upon principles already declared by the Board and approved in the past by representatives of the shareholders."

"For another year at least it seems probable that the maximum agricultural effort of which this country is capable, will be required, either in connection with prosecuting the war or in providing relief to war-torn countries. It must be hoped that in the period to follow, conditions will justify such production being maintained, and that agriculture can thus make the maximum contribution towards getting the economy of this country on a satisfactory peace-time basis. There is already assurance that a policy of floor prices for agricultural products will be maintained during the transition period. It is interesting to recall that this Company, three years ago, put forward the first suggestion of price guarantees to offset the fears

of producers for a post war decline in agricultural prices.

"It must not be supposed, however, that the agricultural problems of this country are solved when public opinion and Government policy recognize the importance of reasonable prices for agricultural products. For permanent prosperity of Canadian agriculture more is required. There are needed export outlets of such a nature, and world political and economic organization of such a kind that our export products can be satisfactorily marketed throughout the world. For that we can depend only to a limited extent on policies that can be formulated within Canada and put into effect by this country alone. More will depend upon the international structure for the maintenance of peace and upon the economic organization of the world that will develop after the war. The prosperity of Canadian agriculture and the welfare of all those engaged therein are bound up with the success of efforts now being made to insure collaboration of the nations of the world."

"One year from now the Company will enter on its fortieth year of service to the farmers of western Canada. Its record over many years is one in which its members may properly take pride, and one which justifies the hope that in the future it will serve the interests of western agriculture as successfully as it has been able to do in the past."

High Tribute to Retiring Director

Delegates expressed their appreciation of the services of the Directors and Staff. A special resolution of thanks was passed with much applause to F. J. Collyer, who has retired from the Board after 30 years' service as a Director.

Directors of Company

The directors of the Company, in addition to the president, include J. E. Brownlee, Calgary; John Morrison, Yellow Grass, Sask.; Harvey Lane, Fillmore, Sask.; J. J. MacLellan,

HAY SHIPPERS Attention!

For Sale—A quantity of bale wire ties.
Price \$2.75 per bundle at Warehouse.
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Purple Springs, Alta.; C. E. Hope, Fort Langley, B.C.; M. T. Allan, Neville, Sask.; R. Shannon, Grandora, Sask.; S. S. Sears, Nanton, Alta.; R. C. Brown, Pilot Mound, Man.; J. Stevens, Morinville, Alta.; and E. E. Bayne, Winnipeg. Messrs. Morrison, Allan and Stevens were re-elected, and Mr. Lane was elected last week.



There are good
reasons for me
joining Now!



New Faces!
New Places!
New Activities!

You bet there are good reasons—many of them—why a girl should join the C.W.A.C.—and why she should join right now.

Victory is her responsibility as much as it is the responsibility of any one else, and because this war is being fought to assure her a proper world in which to live, she'll be much better fitted to take her place in that world by playing an active and exciting part in the attaining of it.

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Please send me absolutely free a 32-page illustrated copy of "C.W.A.C. Digest".

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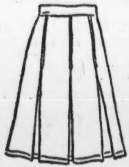
W.F.L.-25



SEND FOR THIS BOOKLET

THIS Season YOU'LL SEE YOUTHFULNESS...

—"the state or time of being young," defines the dictionary, and now is the time of being young. Youthfulness, beauty's most alluring ally, blended with the wizardry of the new Rayon Crepes, gives the magic answer to "What to Wear." Take a glimpse into the EATON Catalogue and see:



Skirts that will meet any blouse half way and pile up more service than any other costume in your wardrobe (Page 20). They make a deliberately youthful picture paired off with Blouses on Page 21.

Dresses with a young outlook... romantic short stories that accentuate a narrow waistline, yet give a flattering fullness at the bust (Page 33). Try matching a Cardigan Sweater (Page 23) with the skirt of these Dresses—you'll be delighted with the results.



Hats (Page 58) that meet the second glances they always get and show the optimism and youthful spirit of the women who wear them.

You'll look as modern as the times in your off duty hours when you wear a jaunty little Sailor, or a fragile Hat to emphasize a severe suit.

T. EATON CO. LIMITED

EATON'S

Enemy air attacks have damaged 4,000 historic churches in England and destroyed 2,800.

Tastes Grand!
MORNING
NOON OR
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Burns' Spork
THE MEAT OF MANY USES

BLANKETS

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Send us your
SOFT WOOLLEN RAGS OR
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and we will make them into high quality goods. All washing, carding, spinning and weaving is done in our own mill. We specialize in prompt delivery. Prices and other specifications upon request.

GOLDEN FLEECE WOOLLEN
MILLS LTD.
MAGRATH, ALBERTA

Interests of The United Farm Women

Alberta School Trustees' Association

Warwick Farm,
Edgerton, Alberta

Dear Farm Women:

Probably most of you have noticed that for the past little time and for the weeks immediately ahead, conventions seem to abound. Sometimes one wonders just who or what isn't having a convention. To be sure, some of us feel they do not play a very important part in our lives. On the other hand, some of us do attend certain conventions and take a more or less active part in them and they are to us the event of the year. And of course there are "the hewers of wood and drawers of water". In other words, there are those of the immediate family or some kind friends or neighbors who do the chores to make possible the attendance of others.

If we pause to think, however, are those who attend and those who thus make the attendance possible the only ones to whom conventions are of concern? Are they the only ones who contribute to their success and help them play the part they are expected to play in the social life (in its broad sense) of today?

Aims of the Association

I have been hearing recently of the Alberta School Trustees' Convention. Now Education is a subject which has been given much thought and stirred much interest in our farm women's gatherings. So some may wonder just what these trustees do and what their intent in convening. There are those who shrug their shoulders and say trustees of the rural schools are now a useless body, and they rather make that an excuse for the scanty interest they take in educational problems of the Province, either local or of wider concern.

Reading the Act incorporating the School Trustees' Association, I noted their first object was to consider and deal with matters relating to education and school administration in the Province of Alberta, with a view to the betterment thereof.

Medium of Expression

Also, the organization is to provide a medium for the expression of the views and suggestions of the school trustees of the Province on matters pertaining to education. It is also to co-operate with other similar associations in Canada in matters of national educational interest. The object also is to promote the interest of school districts and divisions and to bring about an economical and efficient administration of school affairs. Their aim is to co-operate for the promotion, guidance and improvement of legislation upon educational and school questions.

I might have written these in full, but I think I have given sufficient to show you the aim of the Association is to do what appears conducive to the good and welfare of education in the Province.

Ours the Responsibility

Now trustees are, as a rule, not super-men or women who have fully-formed, complete ideas as to all questions relating to education. They are of ourselves, and if they take their work seriously they give time and thought to its problems. But does that relieve the rest of us of all responsibility? Far from it. The Association, as it states, is a medium for the expression of the views and suggestions of the school trustees. Are not these in turn but our representatives who will convey our suggestions? Ours is the responsibility and ours the opportunity to do much.

In another letter I want to continue commenting about the work of our representatives. In the meantime,

has winter really come to stay?
And what kind of a one will it be?

Yours sincerely,

H. ZELLA SPENCER.

Activities of Farm Women's Locals

Arrowwood U.F.W.A. recently arranged a shower in honor of Miss Edna Brown.

Rainier U.F.W.A. at their last meeting decided on a card party as a means of raising funds.

For their general funds, Milo U.F.W.A. earned \$99.60 by the sale of lunch at an auction.

A farewell party for a neighbor who is leaving the district was arranged recently by Griffin Creek U.F.W.A. A series of card parties will be held during the winter.

Mrs. V. Flint, U.F.W.A. Director, will be guest speaker at the next meeting of Elmworth U.F.W.A., writes Mrs. M. B. Pandachuk, secretary. Members are soliciting subscriptions for the purpose of furnishing a rest room in Beaverlodge.

"A farewell supper is to be held for Mr. and Mrs. Chris Doenz and Miss Lydia, who have long been active in U.F.A. and U.F.W.A. work," writes Mrs. Vera Lein, secretary of Warner U.F.W.A. This Local reports 96 articles made for the Red Cross, 2 ditty bags filled for the Merchant Marine, and Christmas boxes and cards sent to men in the services.

Noted Speakers Are Invited to Address U.F.W.A. Convention

Invitations to address the U.F.W.A. Annual Convention have been sent to several outstanding speakers, following the recent fall meeting, in Calgary, of the U.F.W.A. Executive. These include Donald Gordon, chairman of the Wartime Prices and Trade Board; Dr. Robert Sinclair, Dean of the Faculty of Agriculture, University of Alberta; F. J. Fitzpatrick, Supervisor of Co-operative Activities for the Provincial Government; and Norman F. Priestley, General Manager, U.F.A. Central Co-operative Association, Limited. The Executive hope also that D. E. Cameron, University Librarian, will give a series of "Morning Thoughts". In connection with resolutions on postwar rehabilitation, two officers of the R.C.A.F. (W.D.) and C.W.A.C. will be present.

A reception and social evening for Monday evening, January 15th, is being arranged by the Executive, in co-operation with U.F.W.A. Locals in the Edmonton district. It will be held in the I.O.O.F. Hall, 103rd Street.

Worthwhile prizes are being assembled for the Handicrafts Competition.

U.F.W.A. contributions to the Prisoners of War Fund totalled \$766.14 up to the end of September, and donations to the Flood Victims' Fund totalled over \$800, it was reported.

All members of the Executive were present: Mrs. Winifred Ross, president, Mrs. M. E. Lowe, Miss Molly Coupland, and Miss Eileen Birch, secretary.

With money earned at the Brooks rodeo, Brooks U.F.W.A. bought supplies for ten ditty bags, and these were filled at a recent meeting, reports Mrs. S. Alberts. Chocolates, cigarettes, Christmas cake and parcels have been sent to young people of the district now serving with the forces.

Kia-Ora U.F.W.A. has sent boxes to 15 local servicemen. Ladies from surrounding communities were invited

A BOON TO GROWING CHILDREN

A food, high in nutrition value, at a cost of only 7 cents a pound, is something every thrifty Housewife will welcome. Here it is:—

LEMON PIE and TART FILLER

(Great Food Value)

1 pound of Sugar (about 2 cupsful).....	8c
2 pounds of Water (about 4 cupsful).....	0c
20 drops LOVE'S Triple Lemon Flavor.....	2/3c
4 Egg Yolks.....	10c
3 oz. Corn Starch (9 level tablespoons).....	1 1/2c
1 oz. of Butter.....	2 1/2c
Pinch of Salt and a teaspoonful of LOVE'S Fruit Acid Solution, or a teaspoonful of Vinegar.....	2/3c

Total cost for 3 1/4 pounds or, less than 7c a pound...23 1/3c
Twenty drops of LOVE'S Concentrated Lemon takes the place of 5 Lemons and is like buying the fresh fruit at only 3 cents a dozen.

All Love's Flavors are
CONCENTRATED
to save you money

LOVE provides a Flavor for EVERY TASTE and Purpose. Send for a list—you will find it very interesting, especially the Rum and Brandy Flavors for Christmas.

LOVE---the Flavor Man 62-68 Lombard Street,
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BIRKS DIAMONDS

are more brilliant,
yet they cost no more.

Engagement Rings from 35.00

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JEWELLERS

Catalogue on Request

CALGARY

The Western Farm Leader PATTERN DEPARTMENT



The paper-doll applique that distinguishes this pinafore is included in Pattern No. 4675, as well as blouse and jumper. Available in sizes 2, 4, 6, 8, 10 years. For 6 years, pinafore, 1 3/8 yards 35-inch material is needed; for jumper, 1 5/8; blouse, 7/8 yards. Price of pattern, 20 cents.

to the social afternoon recently arranged in Kig-Ora school and earlier a dance and auction of aprons was held to raise money.

All coupons in Ration Boods 3 and 4 will expire on December 31st.



Save the
Coupons for
War Savings
Stamps

BLUE RIBBON
COFFEE - A Quality
Product Moderately Priced

Farm Home and Garden

Sweet-Apple Jelly: It's not too late to supplement your stock of jams and jellies, for any of the fall apples is suitable for this recipe. Choose red-skinned ones for an attractive product. Remove blossom and stem ends of about 2 quarts apples, cut in small pieces—do not peel or core. Add 4 cups water. Cover, and simmer for 10 minutes. Mash well, simmer 5 minutes longer; turn into jelly bag and squeeze out juice. To 5 cups prepared juice add juice of 1 lemon, 7 1/2 cups sugar; bring quickly to boil, add half bottle liquid pectin, boil hard for half a minute; pour into hot sterilized jars, cover at once with paraffin.

Chocolate Sauce: Blend 1 tbs. each flour and cocoa with half cup sugar and pinch of salt; add 1 cup boiling water, let boil gently for 3 minutes, add 1 tsp. butter. Can also be used for filling for layer cake.

Navy Bean Chowder: Soak 1 cup beans overnight. Drain. Simmer in 3 cups water, salted, for about 2 hours. Fry 2 tbs. salt pork or bacon, cut in small pieces, with 2 tbs. chopped onion; combine with beans; add 1 1/2 cups diced raw potato; simmer 15 minutes. Add 2 tbs. fat blended with 2 tbs. flour, 2 cups milk, cook 5 minutes longer. Season with salt and pepper, sprinkle with chopped parsley.

Shoes will wear longer and keep dry longer, if they are periodically rubbed with one of the commercial water-proofing products. Don't overlook the soles, where the hardest wear comes.

Iodine Stains can be removed with glycerine. Pour over the stain and leave until iodine is absorbed.

For good teeth and strong bones, calcium and Vitamin C are vitally necessary. Milk is an important source of calcium; Vitamin C is found in tomatoes, citrus fruits, green, leafy vegetables, and apples.

Houseplants should be kept away from high temperatures, between 50 and 60 Fahrenheit being recommended as the best range, by the Federal Department of Agriculture. A drop of a few degrees during the night will be beneficial rather than harmful. Plants should be set at least a foot from windows, to permit of air circulation.

Junior News

At a recent meeting Browning Juniors (Edgerton) decided to hold a masquerade party, and to buy a toboggan.

Balzac Junior U.F.A. recently decided to hold a Mock Trial, and appointed Kay Whitnack to head a program and social committee. Their corn and weiner roast was a great success.

NEW CO-OPERATIVE PLAY

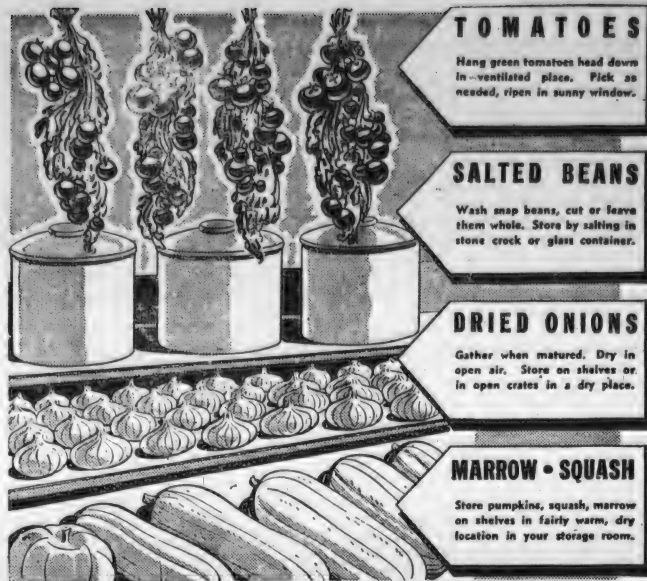
(Co-op. League News Service)
CHICAGO, Oct. 4th.—Written by Fred Eastman by assignment of the Co-operative League, the new play "A Man's Monument", is now available to co-operatives. Copies are 50 cents each, and production rights go with the purchase of ten copies.

Editor's Note: U.F.A. Locals, and other local groups of co-operators, might well find the production of plays of this character, in many cases a most pleasurable and educational activity during the coming winter months. This applies to Juniors too.

All married women in the women's division of the R.C.A.F. will be discharged, and single women will be granted discharge on request, Ottawa has announced.

BRITISH POTATO ACREAGE

The potato acreage in Britain and Wales has increased from 454,327 acres in 1939 to 957,043 acres last year. The yield this year is estimated to be about 7 tons an acre.



TOMATOES

Hang green tomatoes head down in ventilated place. Pick as needed, ripen in sunny window.

SALTED BEANS

Wash snap beans, cut or leave them whole. Store by salting in stone crock or glass container.

DRIED ONIONS

Gather when matured. Dry in open air. Store on shelves or in open crates in a dry place.

MARROW - SQUASH

Store pumpkins, squash, marrow on shelves in fairly warm, dry location in your storage room.

WASTE NOT, WANT NOT

The food situation in Canada, as throughout the world, remains critical. Nothing must be wasted. Every last pound of vegetables and fruits from home gardens must be harvested and stored. In addition to canning, preserving and pickling there are several other ways to store fruits and vegetables for future use. The housewife is urged to consult an authoritative book on the subject. The following methods should be investigated:

- 1. SALTING.** Such vegetables as cabbage (sauerkraut), beans, greens and corn may be preserved with salt, in stone crocks or glass jars.
- 2. DRYING.** A long list of fruits and vegetables may be dried in one of three ways: Sun Drying, Cabinet Drying, Oven Drying.
- 3. PIT STORAGE.** Open air storage in pit, mound or barrel is suitable for such vegetables as potatoes, carrots, turnips, cabbage, beets, parsnips; also apples.
- 4. CELLAR STORAGE.** Produce stored in the cellar requires good ventilation away from furnace area. Conditions and methods vary over wide range of fruits and vegetables.



Save Food for Fighters!

Here are 10 FOOD-SAVING RULES For Wartime

- 1 PLAN FOOD BUYING CAREFULLY**
Buy only the food you know your family will eat. Calculate quantities so that there are no left-overs.
- 2 PLANT A VICTORY GARDEN**
Help to increase Canada's food production by growing your own vegetables and fruits. Raise chickens and any other stock you can.
- 3 AVOID WASTE IN PREPARING**
Measure all ingredients. Watch vegetable and fruit peels—peel them thin. Cook potatoes in skins.
- 4 COOK FOODS PROPERLY**
Follow your cook book carefully so as to avoid waste and retain maximum food values.
- 5 SERVE SMALLER PORTIONS**
Start a Clean Plate Club in your home! Don't urge second helpings—let them ask for more.
- 6 SAVE LEFT-OVERS**
When you do cook too much, save meat and vegetable remnants for stews, bones for soups, bread-crumbs for stuffings.
- 7 SAVE SURPLUS FATS**
Use what you need in your own cooking. What's left over turn in with your other salvage.
- 8 DO NOT HOARD**
Canada has a sufficiency of all the foods you need. Don't hoard or buy foods for the sake of using up your ration coupons.
- 9 ENCOURAGE OTHERS TO SAVE**
Share with your friends any food saving tips you hear or read. Don't spread gossip about "shortages" or tips that may start runs on un-rationed foods.
- 10 REDUCE YOUR FOOD BILL**
Choose economical foods—those with concentrated nutriment. Try to keep down and reduce your total food bill.

Contributed in Support of Canada's Nutrition and Food Conservation Programme by B.C. Sugar Refining Company Limited.

FREE RECIPE BOOK—Send your name and address to B.C. Sugar Refining Co., Ltd., Vancouver, B.C. for your copy of new Wartime Book of Golden Syrup Recipes.



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GOLDEN SYRUP

AVAILABLE IN 2-LB., 5-LB. AND 10-LB. TINS BY-10P

Soviet is the Russian word for Council. A country governed by Council must necessarily be democratic.

"DEMOCRATIC RUSSIA"

is a fifty-two page booklet by W. B. Nicholson, explaining Soviet Democracy and other features of this fascinating country.

A brief summary for the busy farmer.

Learn the truth about the Soviets and silence the Fascist demagogues who are already trying to create sentiment for World War Three.

The author has made an intensive study of, and travelled extensively in the U.S.S.R.

The booklet can be had direct from the author, W. B. Nicholson, Millerville, Alberta. 15c per copy; 10 or more copies for group distribution 12c each, postpaid. (Send postal note or stamps.)

Also on sale at some of the Calgary news stands.

Farm Boys and Fascinating Agricultural Studies

Farm boys doing well at high school, and keen on entering professional service of one kind or another, should examine the possibilities in agriculture, says a recent bulletin issued by Dr. K. W. Neatby, director of the Line Elevators Farm Service. He says that while farm boys know roughly what is involved in the practice of medicine, dentistry, law or engineering, they often have very little knowledge of the fascinating studies connected with scientific agriculture. The various tasks of professional agricul-

At Oakville, Ontario, last week, 75 Holsteins were sold for an average of \$1,257, a record high. Top price was \$5,100.

Some 620 head of cattle were sold for an aggregate of \$42,553, at the E.I.D. sale of fat and feeder stock, held at Brooks recently.

ture require just as much ability and training as do other professions, he says, adding that they are varied, and require the services of agricultural engineers, economists, chemists, plant pathologists, entomologists, etc., as well as many men with broad training for teaching and extension work.

TEST YOUR GRAIN FOR GERMINATION

It is important to know the germinating quality of your grain. Your Alberta Pacific Agent will arrange for germination tests free of charge.

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Head Office—EDMONTON

The Wheat Situation

By LEONARD D. NESBITT,
Superintendent of Publicity,
Alberta Wheat Pool

George McIvor, chairman of the Canadian Wheat Board, made the statement at the Saskatchewan Wheat Pool's annual meeting that Canada's wheat carry-over on July 31st, 1945, might well be down as low as 200 million bushels. This envisages an export of Canadian wheat of better than 450 million bushels during the crop year. If this develops it will create an all-time record for this country.

Mr. McIvor said that during 1943-44 there was a demand for every bushel of Canadian grain in terminal position. This extensive demand is continuing. European countries are buying Canadian wheat on a broadening scale and sales are also being made to the United States. The main problem at the present time is to get as much wheat as possible to the eastern seaboard to supply demands during the winter months.

Wheat Estimate Stepped Up

On Tuesday of this week the Federal Bureau of Statistics issued a second estimate of Canadian grain production in 1944. Figures for wheat were stepped up by 5,600,000 bushels. Oat production was lowered by 4,200,000 bushels and barley production was lowered by 4,600,000 bushels.

Grain production figures for the Dominion were given as follows:

Wheat.....	453,200,000 bus.
Oats.....	522,000,000 "
Barley.....	199,100,000 "
Rye.....	8,300,000 "

The Dairy Market

Local prices are unchanged with butter at 35c and butterfat 32c plus 10c subsidy. Toronto and Montreal are quoted at 35c. On November 1st, 1944, butter on hand was 63,806,367 pounds. The same day last year butter on hand was 72,572,485 pounds.

Vancouver is quoted at 34 1/2c.

BRUNSDEN TO MANAGE E.I.D.

E. W. Brunsdon, secretary of the Alberta Federation of Agriculture, has been appointed manager of the Eastern Irrigation District. He will take over his new post on February 1st next.

OTTAWA LETTER (from page 1)

Agriculture is the one industry that may be said to have entered the first phase of the transition period between war and peace, and it will be for the Conference members to take stock of the situation, of the period for which contracts are to run, of marketing prospects in liberated countries, and in countries for which Canada has been the main source of supply during the war.

They will undoubtedly discuss the relationship of quality production to the maintenance and establishment of markets, and make a careful study of farm management with inexpensive changes that may reduce the costs of products for export trade. They will also discuss subsidies in connection with the operation of the floor price act.

In connection with liberated countries, it must be borne in mind that Holland, while a tough nut to crack, will be freed soon, and Denmark will follow. The little country which exported so much bacon to Britain before the war will naturally not be in a position to resume its export trade immediately. It will have to import feed and replenish its livestock, but its return to the market is only a matter of time. With the stabilization of military control over the Mediterranean countries of North Africa, Tunisia, Algeria, and to some extent Libya, have become contributors in grain to the needs of liberated countries of Europe.

Livestock Markets Review

CALGARY STOCKYARDS, Nov. 14th.—Prices are steady, with hogs at \$16.35, Grade A, yards and plants, sows \$9.25 liveweight, yards and plants. Good handyweight lambs are \$11.25, down to \$8.50 for common and feeder kinds. Good to choice steers are \$10.50 to \$11.25, down to \$9; good butcher heifers \$9 to \$9.75, common kinds down to \$8. Good cows, \$7.25 to \$7.75, common down to \$5.50; canners and cutters, \$3 to \$5. Good bulls \$6 to \$6.50, down to \$5 for common to medium; good calves \$9 to \$9.50, down to \$7.50; good stocker and feeder steers \$9 to \$9.50, common down to \$7.50; good stocker and feeder cows and heifers, \$5 to \$8.

Membership Seed Growers Much Increased

Membership in the Alberta Seed Growers' Association increased from 1,600 to 2,057 during the past year, the president, Howard P. Wright of Airdrie, reported to the annual meeting in Camrose. Cost of handling seed grain had averaged less than one-fifth of a cent per bushel to the grower.

Mr. Wright was re-elected president. L. Heendrikan of Winnifred is vice-president and J. K. McHughes of Flatbush is secretary-treasurer. Elected to the board of directors were W. F. Thomas, Mayerthorpe, T. C. Anderson, Bittern Lake, C. C. Patching, Lethbridge, H. E. Bronson, Cherrill, J. R. DeFossess, Falher, J. M. McElroy, Calgary, and A. M. Smith, Wembley.

Principal speakers at the concluding banquet were O. S. Longman, deputy minister of Agriculture, Ben S. Plumer, chairman of Alberta Wheat Pool, J. Fitzpatrick, Provincial supervisor of co-operatives, and E. Robertson of Alberta Pacific Grain Co.

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PIG STARTER
Saves More Piglets
Burns
VIGOR
A COMPLETE RATION

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M2311 - M2393 665 Returns

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Calgary
RATES FROM \$1.50
One of Calgary's Leading Hotels
Parking Accommodation

BROWNEE ADDRESS

(Continued from page 1)

"Not only does our charter embody every principle of the Rochdale plan, but our early history is no less romantic than that of the weavers of Rochdale. It is now over 38 years since a small handful of men met in the little town of Sintaluta under the leadership of E. A. Partridge and hung a sign in the window of Wilson's store, on which had been painted... the words, 'GRAIN GROWERS GRAIN COMPANY' and commenced organization work at a desk in that store for which they had paid the huge rental of \$1. In July, 1906, the organization meeting was held in a tent at the Winnipeg exposition, and in September of that year the Company opened for business in two little rooms of the Tribune Building in Winnipeg.

Showed Temper of Western Farmers

"The place was so small that there was scarcely room for three men and a stenographer to turn round in. The equipment consisted of a few sticks of second-hand furniture... but such was the temper of the Western farmers that by the end of the first week cars of grain were rolling forward at the rate of 100 per week. It was in that small and humble way that the Company represented here tonight had its corporate beginning. This gathering this evening illustrates better than can any words the growth and development in the intervening 38 years.

The Company, Mr. Brownlee pointed out, had thus blazed the trail in the marketing of major farm products which had made it easier for the later Co-operative efforts to thrive and prosper. "But what is more important still," he added, "for 38 years it has consistently and loyally played its part in improving the position of Western Agriculture. It has remained true to its traditions. It has kept the faith."

Difficulty and Danger Ahead

At a time when the peoples of the Allied Nations are "thrilled with the expectation of early peace," those who were gathered together, said the speaker, were only too painfully aware that the following years might be years of extreme difficulty and danger for Western Agriculture, yet could face those years with a calm confidence born of long experience.

In his poem, *Ulysses*, Tennyson had the aged warrior speak:

"I am part of all that I have met;
Yet all experience is an arch where
thru
Gleams that untravelled world, whose
margin fades,
For ever and ever when I move."

In other words, "through the eyes of experience may be seen more clearly the outlines of far horizons."

Years Crowded With Experience

What a world of experience had been crowded into those 38 years since 1906! Probably no greater mass movement of peoples had been crowded into that same short period, in the history of modern times... By the end of 1913 the rapid phase of Western settlement was over. Two problems arose (1) that these people should ultimately form a reasonably prosperous community; (2) that they should be welded into a United Canadian people true to the best traditions of Anglo-Saxon people.

While farms were cleared and put into cultivation, homes and farm buildings erected in a space of time shorter than in any other agricultural country, there were also disasters—the first with the short depression of 1920, followed by the great depression of 1930.

Change in Past Four Years

"For nearly a decade the debt problem was one of the outstanding problems of Western Canada." Interest rates were prohibitive. The past four years had brought change in agriculture, and from a purely materialistic point of view the average farmer in the West was probably more securely dug in now than ever before. If the disastrous declines in price levels that followed the last war could be avoided, Western Agriculture might face the post-war years with a reasonable sense of security.

The second problem had been

largely solved. A unified and loyal Canadianism had been established, in the political and social tradition inherited from Runnymede. No other peoples had attained greater freedom.

Declaring that no country, unless it were the United States, had shown a greater genius for production than Canada, Mr. Brownlee said he believed in future years it would be said that among the greatest contributing factors to the success of the Allied nations were "the assembly lines of the United States, Great Britain and Canada, and the might of the British navy in keeping open the sea lanes for the convoy of the products of those assembly lines."

Unexcelled in Social Reform

No people had excelled ours in their conceptions of social reform, declared the speaker, supporting this assertion with Sir William Beveridge's comparison of the social achievements of the various countries of the world. Sir William had pointed with pride to the fact that Great Britain and British speaking countries stand well to the forefront in the progress which has been made in social thinking among the peoples of the world. The British security program had come, it had been said, with "that inevitability of gradualness which is woven into British history... Once more Britain had quietly evolved a major change in its national life because

enough Britons wanted it."

The Company, Mr. Brownlee pointed out in his survey of farm organization today, is "one of a goodly number" all strongly organized and all devoted to the same cause, linked up with the Canadian Federation of Agriculture which now speaks for some 300,000 farm families. The very strength of the movement presented a greater challenge to the post-war years.

The speaker dealt with the changes war has brought to agriculture, and the post-war problems and with such questions as the future of the export market to Britain. It was in the

course of this further discussion of production and marketing that he expressed the conviction that Canada will never again sanction a decline in prices of farm products far below production costs. He dealt with recent international conferences—the changed direction in world thinking on trade matters; the greater conception of the brotherhood of man exemplified in UNRRA; and the bright hope for the future to be found in the full measure of accord and understanding which have been reached by Britain, the United States and Russia, as indicated by Marshal Stalin himself.

PREPARE FOR NEXT YEAR

Preparation for next year's crop should include a Seed Test. Have a germination test made on your seed—NOW!

Our Agricultural Department make such tests free of charge.

If you have an agricultural or marketing problem consult our agent who will refer it to us for consideration and advice.

PIONEER GRAIN COMPANY LIMITED



NOTICE TO EMPLOYERS AND THEIR MALE EMPLOYEES— Including Farmers

By an order signed on August 15th, 1944, by the undersigned
Minister of Labour under authority of
National Selective Service Mobilization Regulations, 1944:

1. Commencing August 22nd, 1944, every employer is required to check the documents held by each newly engaged male employee, within 7 days of the employee's engagement, to determine if such employee possesses documents to show that he is in good standing under National Selective Service Mobilization Regulations, 1944 (that is, in relation to the Military Call-up);
2. Every employer must report on Schedule 9 to the Registrar for his Mobilization Division, concerning any employee found not to possess documents as referred to;
3. Every employer is required similarly to check the documents held by each male employee now working for him, whose

documents he has not checked before, and to report to the Registrar for his Mobilization Division at once on any such employee found not to possess documents as referred to;

4. Any male employee here referred to, is required by the Regulations to present his documents to his employer for purposes of inspection;

5. FOR THIS PURPOSE "EMPLOYER" INCLUDES ALSO ANY FARMER OPERATING A FARM, WHO HAS A MALE PERSON WORKING FOR HIM;

6. Penalties are provided for any employer or male employee who fails to comply with these Regulations.

By an earlier order, employers were required to check the documents held by their male employees, and to report by May 1st, 1944, on doubtful cases as well as cases where employees did not possess documents.

Employers are asked to remember that they do not report on men who do possess the necessary documents—only on those who fail to present documents for examination, or where there is doubt that the document presented actually proves good standing.

The employers of Canada, including farmers, co-operated very satisfactorily on the first check, made up to May 1st, last. This co-operation was decidedly helpful, and is very much appreciated. Further co-operation is now earnestly requested.

Schedule 9, for reporting to the Registrar, and details as to documents which prove good standing, are available through the nearest Employment and Selective Service Office.

Farmers not needed on the farm during the winter, who answer the urgent call for winter workers in other essential industries, will be given a continuance of postponement of military training while away from the farm.

NATIONAL SELECTIVE SERVICE

HUMPHREY MITCHELL
Minister of Labour

A. MacNAMARA
Director, National Selective Service

Alberta Pool Elevators hold the confidence and respect of a large proportion of Alberta grain producers. In spite of the storms of criticism which occasionally burst over the Pool, this loyalty remains undisturbed.

Most grain producers know that the policies under which the Alberta Pool Elevators are operated assure them of fair and equitable treatment. The Pool directors and delegates are farmers themselves, and are interested primarily in seeing that Pool Elevators give growers service and protection.

ALBERTA WHEAT POOL

Brownlee Heads Committee

Hon. J. E. Brownlee, K.C., has been appointed chairman of the Provincial Government advisory committee on co-operatives, it was announced by Hon. C. E. Gerhart at the U.G.G. annual banquet last week. The committee includes also Ben S. Plumer, chairman Alberta Wheat Pool; Geo. E. Church, chairman U.F.A. Central Co-op; C. E. Christensen, general manager North and South Alberta Dairy Pools; J. R. Love, of Alberta Co-operative Wholesale, and H. W. Allen, president, Alberta Livestock Co-op.

CKUA 580 K.C. Invites You to Listen

	MONDAY	TUESDAY	WEDNESDAY
12:00	News	News	News
12:30	Prairie Farm Broadcast	Prairie Farm Broadcast	Prairie Farm Broadcast
2:00	Home and Country	Musical Interlude	Musical Interlude
4:45	Violin Virtuoso	Spirit of Poland	Week End Review
5:30	French I Correspondence	Ballad Music	French II Correspondence
8:00	News	News	News
9:15	Farm and Home	Citizens' Forum	Farm and Home
	THURSDAY	FRIDAY	SATURDAY
12:00	News	News	12:00—News
12:30	Prairie Farm Broadcast	Prairie Farm Broadcast	12:30—Opera Broadcast
2:00	Musical Interlude	Musical Interlude	3:00—Phil. Orchestra
4:45	Your Home and You	Spirit of Belgium	SUNDAY
5:30	French 3 Correspondence	Ballad Music	12:00—News
8:00	News	News	12:30—Religious Period
9:15	T.B.A.	Farm and Home	1:00—New York Phil. harmonic

MUSTARD AND CRESS

By SYDNEY MAY

Hello, Folks!

We see by the papers that there is a shortage of sausages in Berlin. Seems to be a clear case of where wurst has come to the wurst.

Ah, yes, and we hear that Hitler now smokes and drinks. He must be trying to disguise himself as an ordinary citizen.

But at that, it's going to be kind of tough on the Fuhrer if they have the same kind of liquor service in Germany that we have in Alberta.

THIS IS TERRIBLE

We see that Doc McClelland, who knows all about the two-by-two's which went into the Ark, has opened a veterinary surgeon's office in Calgary.

Yep, so we asked the Doc if "to get to the other side" was really the correct answer to the question: "Why did the chicken cross the road?"

Nope, certainly not, said he, it was because she spotted a handsome young guy in uniform coming along on the opposite sidewalk.

OUCH! OUCH!! OUCH!!!

It appears, says Knotty Frankie, that in France the Collaborationists are losing everything that Petains to the Vichy Government.

SNOW OVER DROUGHT COUNTRY

O God be thanked for snow that covers these

Sun-bleached horizons! Blessed is snow!

The martyred land, the fields and grass and trees,

Long tortured by the sun, now sleep below

This cool white sheet. The peace of winter comes

With drifting pearl-grey clouds. The sun is dim

And winds, dust-laden once, and locust drums

Are quiet now. A late thrush sings a hymn.

The little lanes that wander by the farms

Are white and soft beneath the eager feet

That wander home to fires and open arms,

And rooftops under snow lie snug and sweet.

And after April thaw shall come the Spring,

And Earth shall rise anew, and Earth shall sing!

Lauretta Hogan.

Wonder if anyone has noticed the millions of flags on sale for the celebration of Victory when it comes? Must have taken a lot of material and labor in these days of man-power shortages, eh what?

And Cynical Gus questions whether or not it's a case of "bunting before BUTTER."

R.S.V.P.

Ah me, will Chris Toppenberg oblige us by telling us why poultry producers in B.C. can buy No. 4 wheat at \$1.60 a hundred pounds, while we in Alberta where it is grown are soaked \$1.80?

Maybe the authorities think we're more prosperous under a Social Credit Government.

MAYOR DAVISON, PLEASE NOTE!

We are told that the residents of Bowness and Springbank now refer to it as the Double unfare street car service.

"British Navy today more powerful than in 1939"—news item in our own lily-white columns. Naturally the

Old Country still retains control of the seize.

Postcard from the Bad Egg of Crow's Nest intimates that it's a hundred to one that the Frankfurters don't yell hot dog every time the allied bombers score a hit.

And that leads Knotty Frankie to remark that "Iser Rolling Rapidly" has nothing on the Allied armies right now.

ALBERTA LIMERICK

There was a young lady of Stirling,
Made little by knitting and purling,
But she married a mash
With plenty of cash
So she's still a young lady of sterling.

Seems kinda tough, muses L'il Goldilocks, our office vamp, that when the war's over there won't be a gal left who will want to call Hitler her Hunny boy.

But there's no need to worry, Goldie, as Hitler is bound to go down in history as a man of extinction.

Nunno, Algernon, it is not correct to say that just because the Wrens have joined the navy the senior service has been given the bird.

DRILL YE TERRIERS, DRILL!

Now Ship Shell Eggs

After two years, during which practically all Canadian eggs exported to Britain have been sent in dried form, shipment of shell eggs has been resumed. It is believed that before the end of 1945 some 36 million dozen will be shipped in shell form. The price is the same in either case.

AUDITING

COLLINS & COLLINS

CHARTERED ACCOUNTANTS

Rogers Bldg. 101 Bank of Commerce Chambers
VANCOUVER CALGARY, ALTA.

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— COLES —

QUALITY CHICKS

NEW HAMPSHIRE and WHITE LECHORNS

Standard Prices

Please write for Catalogue

L. S. Coles Hatchery, Cloverdale, B.C.

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ABC BATTERIES FOR ALL MAKES OF cars, farm lighting plants and radios. Alberta Battery Company, Ltd. New Address: 1312 Centre St. S., Calgary.

BELTING

WRITE FOR SPECIAL BARGAIN LIST on Belting. The Premier Belting Co., 800 Main St., Winnipeg.

Dr. S. H. McClelland

Veterinary Surgeon

has opened an office in the Stockyards Building, Calgary, for the practice of veterinary medicine. He will carry a full line of veterinary instruments, vaccines and medicines.

All calls promptly attended to.

PHONES:

Office E5840

Residence and Night M3128

BOOKS

VALUABLE HOME REFERENCE BOOKS.
No farm home should be without them. Everyman's Family Doctor, \$2.00 postpaid; Handyman and Home Mechanic, \$2.50. Both books well printed, good paper, profusely illustrated, strong, handsome cloth bindings. Order from Western Farm Leader, Calgary.

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BE AN AUCTIONEER. A PLEASANT profitable occupation. Send for FREE catalogue and how to receive Home Study Course. Fred Reppert School of Auctioneering, Box 148, Decatur, Indiana.

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GARMENTS AND HOUSEHOLD GOODS Cleaned and Dyed. Price List and information upon request.

EMPIRE CLEANING AND DYEING CO. LTD.

"Reliable—That's All"

Plant: 902 4th Ave. W.
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CALGARY — Est. 1911 — ALBERTA

CREAM SEPARATORS

Cream Producer:

Have you a VEGA Cream Separator? Cash in on our Bowl Exchange offer. Special prices on bowls to fit the following models:

E.....	\$11.70	G.....	\$15.85
A3.....	11.80	H3.....	16.75
F.....	14.25	L2.....	18.65
F2.....	13.95	M2.....	23.40
F3.....	13.95	L3.....	18.20

These bowls are heavily tinned, and so thoroughly and completely rebuilt, and fitted with brand new discs, as to be equal to a new bowl in appearance, efficiency and quality.

All bowls are DOUBLE TESTED for perfect results before shipping. We fully guarantee all our rebuilt bowls for close skimming and performance.

Mr. F. D., of Cupar, Sask. writes: "I think your rebuilt bowl is wonderful. It's a clean skimmer and my machine runs smooth and as quiet as a new machine. I would strongly recommend your rebuilt bowls to anyone."

This is one of the hundreds of letters we have received from satisfied customers. You too will be pleased with the wonderful results one of our rebuilt bowls will give you.

You need not be without the use of your separator for even one day. Just write us stating model and serial number of bowl you require. We will ship a bowl to fit your separator at once. When you receive it, you send us your old bowl and your remittance as listed for your model above. If money in full is enclosed with your order we ship our bowl prepaid. BUT ORDER NOW while we can make immediate delivery.

For tire and other replacement parts for above models, inquire for our latest prices.

SOMMERS CREAM SEPARATOR WORKS CO.
203 Main St., Winnipeg, Man.

DISEASES OF WOMEN AND MATERNITY

DR. H. C. SWARTZLANDER, SOUTHAM Bldg., Calgary.

FARM LANDS

HBC

FARM LANDS

for SALE

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MANITOBA, SASKATCHEWAN and ALBERTA

SPECIAL TERMS
CLEAR TITLES

Mail Coupon for FREE Booklet and State Land in which you are interested

HAY AND GRAZING LEASES
HAY AND TIMBER PERMITS

MANAGER, LAND DEPT.
HUDSON'S BAY COMPANY,
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Sec. Tp. Rge. West Mer.

Name

Address

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INCORPORATED 2nd MAY, 1670

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CANADIAN PACIFIC RAILWAY, FARM Lands, partially improved and unimproved, also grazing land in the provinces of Alberta and Saskatchewan. Desirable terms. For particulars apply to Asst. Supt. Sales, 950 Dept. Natural Resources, Calgary.

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GLASS EYES, \$4.95 EACH, THOUSANDS to choose from. Twelve sent to select from. Satisfaction guaranteed. Pitman Optical House, Vancouver.

GRAPHOLOGY

YOUR CHARACTER REVEALED BY YOUR handwriting. Enclose specimen of handwriting and signature in ink, with stamped envelope and 25 cents. Sydney May, The Western Farm Leader.

HIDES AND FURS

SHIP YOUR GREEN AND DRY CATTLE Hides, green Horsehides, Sheepskins, Horsehair, Furs, to J. E. Love & Son, Calgary, for best market values.

INCOME TAX

F. L. MAJOR, AUDITOR AND ACCOUNTANT, 313 Lancaster Building, Calgary. Phone M2209. Specializing in farmers' income tax returns.

KNITTING MACHINES

AUTO KNITTERS, ALSO HEAVIER SOCK Machines. Needles. Bellhouse, 1446 W. 8th, Vancouver, B.C.

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WILLIAM E. HALL, BARRISTER, SOLICITOR, Notary, etc. 401-403 Loughheed Building, Calgary. Solicitor for the U.F.A. Central Office and Southern Alberta district.

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WILL LET 500 TO 700 YOUNG EWES on shares to responsible parties. Box H2, Western Farm Leader.

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ULCERS, LEG SORES, ECZEMA, PILES, other skin ailments successfully treated by my improved ointments, healing while you work. Quick relief, saving time, money. Special overseas mailing service—no extra cost. \$1.00 trial will convince you. Nurse R. Tucker, Birks Bldg., Winnipeg.

IF YOU HAVE RHEUMATIC PAINS

Lumbago, Sciatica, Kidney and Bladder Troubles use Elik's Botanic Herbs. A Herbal Treatment in Powder, Form, NO BOILING, NO STEEPING. Prepared by a Registered Prescription Pharmacist. It will bring glorious results. It helps to drive off the poisonous clogging waste matter from the system by acting on the liver and stimulating the flow of bile, thus prompting regular and effective bowel evacuation. It seems to neutralize the URIC ACID and LIME SALTS deposits which clog the blood, embarrass the kidneys and cause Stiffness, and Swelling, Pains and Soreness. No matter how old you are, or how discouraged you may be, by all means try this safe Herbal Treatment which gave wonderful relief in above mentioned ailments to many sufferers. ELIK'S BOTANIC HERBS is also highly recommended for constipation, boils, pimples and eczema. Price, \$1 and \$1.75.

ELIK'S DRUG STORE
Dept. 21 Saskatoon, Sask.

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The pain and discomfort of ulcers, sores or the itching and irritation of the various types of eczema successfully and quickly relieved when Nurse Dencker's Ointments are used. You too, can benefit by our simple, inexpensive home remedy, healing while you work. For over a quarter-century, thousands of satisfied users from coast to coast. Write today for

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GASOLINE RANGE FOR SALE, FIRST- class shape. Cost \$135, will sell for \$35. 319 11th Ave. W., Calgary.

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LEARN MUSIC AT HOME—PIANO, VIOLIN, GUITAR. Simple as ABC. Particulars free. Paramount Conservatory of Music, Vancouver.

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LADIES, EARN MORE MONEY—LEARN Hairdressing, a profession offering ambitious women unlimited opportunities. We positively guarantee complete thorough training under direct supervision of nationally known instructors. Easy pay as you learn plan. Write or call for complete details and illustrated booklet. Marvel Beauty Academies, 10114 Jasper Ave., Edmonton.

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LADIES! DELAYED! WHY WORRY? New Improved, Triple-Strength "Delays" pills give quick, reliable relief for Overdue, painful, or irregular periods. Price \$3.00. Also Dupree Pills (Ordinary) \$1.50; Double Strength \$2.50. Shipped via Airmail. Western Distributors, Box 24A W.F., Regina, Sask.

LADIES! USE "STOLEN MOMENTS" perfume, witchery in fragrance! Frankly flirtatious, to set men's heads in a whirl over you! Bottle, 75c. Rene's House of Perfume, Box 1681, Winnipeg, Canada.

MEN! SEND \$1.00 FOR WORLD'S FUN- niest collection of joke novelties (all different) guaranteed for 1000 laughs. Also catalog of books and novelties. Western Distributors, Box 24NA-F.W.F., Regina, Sask.

DRUG SUNDRIES—THE VERY BEST.

Most carefully selected. Assortment 9 for \$1.00. Mailed same day as received. Feminine Hygiene Appliances, Pills, etc. S. Winfield (formerly Diez Sales Co.), 859 Thurlow St., Ste 206, Vancouver, B.C.

MEN'S PERSONAL DRUG SUNDRIES.

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WANTED—BROME GRASS, ALFALFA, and Sweet Clover. Highest market prices paid. S. A. Early & Co., Saskatoon.

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Parts Supplied for All Makes of Stoves, Heaters, Furnaces and Boilers.
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ADVANCED REGISTRY YORKSHIRE Hogs, Hampshire, Suffolk and Southdown ewes and rams. P. J. Rock & Son, Drumheller, Alberta.

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MAYTAG WASHERS

AND ENGINES are valuable property. Keep yours in A-1 condition with one of our expert overhauls. Even under difficult work conditions, we maintain a full supply of Maytag parts and rollers for all makes. Send sample. THE MAYTAG CO.
225-7th Ave. W., Calgary and Regina



BETTER SEED NEEDED

Tests show that prairie wheat crops are not as true-to-variety this year as they should be. The use of some Registered or Certified seed would certainly improve this condition.

For supplies of high quality seed at reasonable prices, see the nearest Searle Agent.

SEARLE GRAIN COMPANY, LTD.

(32)

United Grain Growers Limited and Subsidiary Companies

Consolidated Balance Sheet, July 31st, 1944

ASSETS

CURRENT AND WORKING ASSETS:

Cash on hand and in banks		\$	597,843.52	
Dominion of Canada bonds			300,000.00	
Par value \$300,000.00 at cost—quoted value July 31, 1944, \$298,500.00				
Accounts and bills receivable			764,371.29	
Including storage and carrying charges and other accruals, after providing for estimated doubtful accounts				
Inventories				
As determined and certified by responsible officers of the Companies:				
Grain		\$17,387,100.38		
Representing net book stocks of (a) wheat and flax acquired on behalf of and deliverable to The Canadian Wheat Board, valued on basis of fixed prices set by that Board; (b) wheat originally acquired by the Company on its own behalf, but now held on behalf of and deliverable to The Canadian Wheat Board (Order-in-Council P.C. 7942), valued on basis of cost; (c) coarse grains valued on basis of quoted market prices.				
Twine, coal and sundry merchandise—at cost	908,347.04	18,295,447.42		
Deferred and prepaid charges		124,982.55		

INVESTMENTS:

Memberships		\$	1.00	
Mortgages and agreements of sale			80,358.41	
Other securities—common stocks			1,661.00	
At book values.				82,020.41

EMPLOYEES' PENSIONS:

Representing payment to the Annuities Branch of the Dominion Government—less amounts written off. 262,558.04

BOND DISCOUNT AND EXPENSES—less amounts written off

82,318.04

CAPITAL ASSETS:

Country and terminal elevators, sites, warehouses and other equipment, etc.—at cost		\$11,847,441.05		
Less—Reserve for depreciation		6,337,198.39		
		\$	5,510,242.66	
Publication establishment account:			93,275.93	
Establishment costs of "The Country Guide"—net.				5,603,518.59
				<u>\$26,113,059.86</u>

LIABILITIES

CURRENT LIABILITIES:

Bank loans and overdrafts—secured		\$10,659,585.92		
Grain cash tickets and orders outstanding		3,834,375.56		
Accounts payable and accrued liabilities		1,188,402.21		
Reserve for income and excess profits taxes		262,697.27		
After applying instalment payments in respect of such taxes for the current year.				
Patronage dividends		2,000,000.00		
Amounts allocated hereto for the 1941, 1942 and 1943 crop years but held in reserve pending clarification of the question of the Company's liability, if any, for income and excess profits taxes in connection therewith.				
Shareholders' dividends		171,546.92		
Including unclaimed dividends of prior years.				\$18,116,607.88

FIRST MORTGAGE BONDS:

Authorized \$7,500,000.00				
Issued				
Serial Bonds—maturing annually in the amount of \$200,000.00				
3 per cent bonds—due March 1, 1945	\$	200,000.00		
3½ per cent bonds—due March 1, 1946, 1947, 1948		600,000.00		
4 per cent bonds—due March 1, 1949, 1950		400,000.00		
		\$	1,200,000.00	
Sinking fund bonds:			1,400,000.00	
4½ per cent bonds due March 1, 1958				2,600,000.00

CAPITAL, RESERVE AND SURPLUS:

Capital stock:				
Class A non-cumulative preferred redeemable shares:				
Authorized 200,000 shares—par value \$20.00 each.				
Outstanding 143,631 shares—		\$	2,872,620.00	
after redemption of 4,551 shares to date.				
Class B (membership) shares:				
Authorized 200,000 shares—par value \$5.00 each			264,410.00	
Outstanding 52,382 shares—				\$
exclusive of 1,962 shares acquired and held in Treasury				3,137,030.00
General reserve:				
Balance July 31, 1943—unchanged			1,647,057.42	
Capital surplus:				
Balance July 31, 1943	\$	80,748.61		
Add—Amount arising from redemption of Class A shares during the year		32,548.96		
			113,297.57	
Earned surplus:			499,066.99	
In terms of separate statement				5,396,451.98
				<u>\$26,113,059.86</u>

Approved on behalf of the Board of Directors: R. S. LAW
J. E. BROWNLEE } Directors

AUDITORS' REPORT TO THE SHAREHOLDERS:

We have made an examination of the books and accounts of United Grain Growers Limited and its Subsidiary Companies for the fiscal year ending July 31, 1944, and all our require ments, as auditors, have been complied with.

The cash in banks was confirmed by certificates obtained by us direct from the Companies' bankers and adequate provision has been made, in our opinion, for possible losses on accounts doubtful of collection. The stocks of grain, twine, coal and sundry merchandise have been certified by responsible officers of the Companies and we have taken reasonable care to satisfy ourselves that all liabilities as at July 31, 1944, have been taken up on the books as at that date; the question of income and excess profits taxes in relation to patronage dividends as noted above, awaits final clarification. Depreciation for the year has been provided for in full at the customary rates and the accumulated reserve for depreciation at July 31, 1944, amounts to \$6,337,198.39.

We have obtained all information and explanations we have required and, subject to the foregoing remarks, we report that, in our opinion, the above consolidated balance sheet as at July 31, 1944, is properly drawn up so as to exhibit a true and correct view of the state of the Companies' affairs according to the best of our information and the explanations given to us and as shown by the books of the Companies.

Winnipeg, October 23, 1944.

PRICE, WATERHOUSE & CO.
Auditors.